CITY OF NORTH BATTLEFORD

North Battleford, Saskatchewan

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

(WITH ADDITIONAL SCHEDULES)

For The Year Ended December 31, 1986

Beggs Downie Meena Johnson & Gress

CITY OF NORTH BATTLEFORD

FINANCIAL STATEMENTS

December 31, 1986

CITY OF NORTH BATTLEFORD

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for the year ended December 31, 1986

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Beggs Downie Meena Johnson & Gress

CHARTERED ACCOUNTANTS

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AUDITORS' REPORT

His Worship The Mayor and Council
City of North Battleford, Saskatchewan

We have examined the balance sheets of the City of North Battleford as at December 31, 1986 and the statements of revenue and expenditure, operating fund surplus, equity in capital fund assets and capital financing as shown by the index to the financial statements in the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City as at December 31, 1986 and the results of its operations and capital financing for the year then ended in accordance with generally accepted municipal accounting principles applied on a basis consistent with that of the preceding year.

The additional information as listed in the accompanying schedules has been taken from the books and records of the City but has not been independently checked by us other than in the normal course of our examination of the financial statements to the extent necessary to allow us to render an opinion thereon.

Beggs Downie Meena Johnson Gress

North Battleford, Saskatchewan,
March 19, 1987.

Chartered Accountants.

CITY OF NORTH BATTLEFORD

Combined Balance Sheet
December 31, 1986

ASSETS

	1986	1985
Cash	$ 3,551,704	$ 6,382,663
Accounts receivable	1,355,262	1,110,191
Taxes receivable	1,080,043	834,658
Agreements receivable from property owners	220,139	330,931
Due from transit system		1,919
Due from school authorities re debentures	481,000	532,000
Inventories of materials and supplies	277,492	257,968
Investments and accrued interest	115,016	237,004
Prepaid expenses	21,711	101,427
Land and tax title property available for sale	1,670,074	1,509,541
	8,772,441	11,298,302
Fixed Assets and Investment		
Equity in Senior Citizens Home	161,971	161,971
General government property, plant and equipment	31,169,049	27,503,688
Utility property, plant and equipment - net of depreciation	9,725,329	8,679,108
	41,056,349	36,344,767
	$ 49,828,790	$ 47,643,069

LIABILITIES

Accounts payable and accrued liabilities	$ 2,285,346	$ 2,338,105
Prepayments, deposits and unearned revenue	702,453	238,708
Debentures payable	2,177,000	2,572,071
	5,164,799	5,148,884

ALLOWANCES AND RESERVES

Asset valuation allowances	299,915	277,213
Reserves for future expenditures	5,819,956	8,016,992
	6,119,871	8,294,205

EQUITY

Capital	37,342,250	33,044,003
Revenue	1,201,870	1,155,977
	38,544,120	34,199,980
	$ 49,828,790	$ 47,643,069

CITY OF NORTH BATTLEFORD

Capital Fund Balance Sheet
December 31, 1986

ASSETS

	General	Utility	1986 Total	1985 Total
Accounts receivable				$ 2,206
Land available for sale	$ 1,661,333		$ 1,661,333	1,500,800
Investment in Senior Citizens Home - at cost	161,971		161,971	161,971
Due from School Authorities for debentures	481,000		481,000	532,000
Work-in-progress (Note 2)	998,085	$ 788,147	1,786,232	1,369,282
Due from general Operating fund	948,086		948,086	1,574,165
	4,250,475	788,147	5,038,622	5,140,424
Fixed Assets - at Cost				
Land	95,837	466	96,303	96,303
Buildings	9,340,462	2,636,622	11,977,084	9,355,597
Engineering structures	17,353,768	5,777,215	23,130,983	21,855,130
Machinery and equipment	3,380,897	522,879	3,903,776	3,506,484
	30,170,964	8,937,182	39,108,146	34,813,514
	$ 34,421,439	$ 9,725,329	$ 44,146,768	$ 39,953,938

LIABILITIES AND EQUITY

Provision for costs to complete subdivisions	$ 385,452		$ 385,452	$ 441,932
Due to utility Operating fund		$ 762,886	762,886	
Agreement for Sale	52,305		52,305	55,867
Agreement Don Ross Centre	1,041,924		1,041,924	1,124,726
Due to capital finance reserve fund	25,000	90,000	115,000	220,000
Debentures payable	1,196,213	980,787	2,177,000	2,572,071
Reserve for profit realized on land assembly				500,000
Reserve for profit realized on land sales	2,107,980		2,107,980	1,833,368
Asset valuation allowance	161,971		161,971	161,971
Equity in capital fund assets	29,450,594	7,891,656	37,342,250	33,044,003
	$ 34,421,439	$ 9,725,329	$ 44,146,768	$ 39,953,938

CITY OF NORTH BATTLEFORD

Statement of Equity in Capital Fund Assets
for the year ended December 31, 1986

	General	Utility	1986 Total	1985 Total
Balance at beginning of year	$ 25,649,791	$ 7,394,212	$ 33,044,003	$ 30,256,072
Transfer from other funds				
Operating fund	2,366,542		2,366,542	1,360,179
Utility operating fund		138,416	138,416	187,479
Reserve for profit on land sales	55,747	28,028	83,775	48,027
Reserve for land assembly profits	500,000		500,000	291,460
General capital fund				70,066
Transfer to utility capital fund				(70,066)
Prepaid local improvements	10,977		10,977	35,255
Repayment of debt principal	348,325	214,109	562,434	509,070
Grants from other governments	652,317	200,000	852,317	530,630
Loss on disposal of assets	(13,185)		(13,185)	(35,048)
Depreciation		(83,109)	(83,109)	(89,121)
Write down of fixed assets	(92,920)		(92,920)	
Transfer to general operating fund				
Transfer to reserves for profit on land sales	(27,000)		(27,000)	(50,000)
Balance at end of year	$ 29,450,594	$ 7,891,656	$ 37,342,250	$ 33,044,003

CITY OF NORTH BATTLEFORD

Statement of Capital Financing
for the year ended December 31, 1986

Source of Funds	General	Utility	1986 Total	1985 Total
Unexpended funds beginning of year	$ 301,871		$ 301,871	$ 119,372
Grants from other governments	652,317	$ 200,000	852,317	530,630
Transfer from other funds				
Operating fund	2,714,867		2,714,867	1,657,128
Utility fund		352,525	352,525	399,600
Reserve for land assembly	500,000		500,000	291,460
Reserve for profit on land sales	55,747	28,028	83,775	48,027
Capital finance reserve				50,000
General capital fund				70,066
Prepaid local improvements	10,977		10,977	35,255
Proceeds from sale of fixed assets	19,797		19,797	
	3,953,705	580,553	4,534,258	3,082,166
Application of Funds				
Work in progress	2,858,552	806,365	3,664,917	1,609,207
Acquisition of capital assets	3,997,095	413,629	4,410,724	1,683,136
Less acquired from work in progress	(3,157,303)	(90,664)	(3,247,967)	(1,021,812)
Repayment of long-term debt				
- Debentures and agreement	296,325	134,109	430,434	429,070
- Capital finance reserve advance	25,000	80,000	105,000	80,000
- Reserve for profit on land sales	27,000		27,000	
Transfer to utility capital fund				70,066
Transfer to general revenue				50,000
Expenditures on assets written down	92,920		92,920	
	4,139,589	1,343,439	5,483,028	2,899,667
Net Funds Available	$ 115,987	$ (762,886)	$ (646,899)	$ 301,871
Net Funds Available - Composed of				
Land available for sale	$ 1,661,333		$ 1,661,333	$ 1,500,800
Accountants receivable				2,206
Due from (to) operating funds	948,086	(762,886)	185,200	1,574,165
Provision for costs to complete subdivisions	(385,452)		(385,452)	(441,932)
Reserves for profit on land sales and land assembly	(2,107,980)		(2,107,980)	(2,333,368)
	$ 115,987	$ (762,886)	$ (646,899)	$ 301,871

CITY OF NORTH BATTLEFORD

Operating Fund Balance Sheet
December 31, 1986

ASSETS

	General	Utility	1986 Total	1985 Total
Cash	$ 3,547,114		$ 3,547,114	$ 6,378,614
Accounts receivable	1,234,431	$ 120,831	1,355,262	1,107,985
Taxes receivable	1,080,043		1,080,043	834,658
Accrued interest receivable	97,016		97,016	201,004
Inventories, at cost	277,492		277,492	257,968
Prepaid expenses	21,711		21,711	101,427
Investments, at cost	18,000		18,000	36,000
Due from utility operating fund	530,609		530,609	
Due from general operating fund				195,374
Due from utility capital fund		762,886	762,886	
Agreements receivable	220,139		220,139	330,931
Tax title property, at cost	8,741		8,741	8,741
Receivable from transit system				1,919
	$ 7,035,296	$ 883,717	$ 7,919,013	$ 9,454,621

LIABILITIES, RESERVES, SURPLUS

Liabilities				
Accounts payable and accrued liabilities	$ 1,063,273		$ 1,063,273	$ 1,041,707
Payable to school authorities				21,955
Debentures due and unpaid	127,844		127,844	93,850
Due to capital finance reserve	144,410		144,410	39,951
Due to general operating fund		$ 530,609	530,609	
Due to general capital fund	948,086		948,086	1,574,165
Due to utility operating fund				195,374
Prepaid taxes	38,835		38,835	59,285
Local improvements levied in advance and prepaid	3,409		3,409	4,831
Deposits	601,165	24,817	625,982	152,100
Unearned revenue	34,227		34,227	22,492
	2,961,249	555,426	3,516,675	3,205,710
Allowances				
Uncollectible taxes	129,203		129,203	106,501
Tax title property	8,741		8,741	8,741
Reserves	137,944		137,944	115,242
Unexpended capital budget items (Note 3)	584,065	202,241	786,306	552,722
Other (Note 4)	2,150,168	126,050	2,276,218	4,424,970
	2,734,233	328,291	3,062,524	4,977,692
Surplus	1,201,870		1,201,870	1,155,977
	$ 7,035,296	$ 883,717	$ 7,919,013	$ 9,454,621

CITY OF NORTH BATTLEFORD

General Operating Fund

Statement of Surplus
for the year ended December 31, 1986

	1986	1985
Balance at beginning of year	$ 1,155,977	$ 1,128,970
Surplus taken into revenue		(273,799)
Transactions relating to previous years (net)	1,901	19,406
	1,157,878	874,577
Surplus for the year		
General revenue fund	17,765	202,671
Water supply system	26,227	78,729
Balance at end of year	$ 1,201,870	$ 1,155,977

CITY OF NORTH BATTLEFORD

General Operating Fund

Statement of Revenue and Expenditure for the year ended December 31, 1986

REVENUE

	1986	1985
Taxes	$ 5,163,385	$ 4,795,068
Grants in lieu of taxes	720,544	684,386
Sales of services	714,058	605,875
Revenue from own sources	1,115,094	1,117,343
Transfers from governments	2,175,659	2,072,298
Transfers from own reserves	4,379,184	810,055
Transfer from surplus		200,000
Transfer from capital fund		50,000
	14,272,924	10,335,025

EXPENDITURES

General government	1,424,088	1,424,368
Protective services	2,032,449	1,797,157
Transportation services	1,139,475	1,076,868
Environmental health	306,081	308,891
Environmental development	1,853,431	150,066
Public health and welfare	400,101	307,772
Recreation and cultural services	1,755,390	1,724,997
Fiscal services	2,977,602	1,982,056
Capital and other expenditures	2,366,542	1,360,179
	14,255,159	10,132,354
Surplus for the year	$ 17,765	$ 202,671

CITY OF NORTH BATTLEFORD

Utility Operating Fund - Water Supply System

Statement of Revenue and Expenditure
for the year ended December 31, 1986

REVENUE

	1986	1985
Sale of water - residential and commercial	$ 1,103,890	$ 1,110,415
Hydrant rental	32,700	31,100
Service charges and connection fees	61,878	56,965
Frontage tax	3,800	7,700
Contribution from surplus		73,799
Contribution from reserves	20,000	9,508
	1,222,268	1,289,487

EXPENDITURES

Administration	59,062	56,032
Meter reading	19,887	20,884
Consumer billing and collecting	36,267	34,334
Treatment and pumping	387,235	355,063
Transmission and distribution	282,801	289,533
Tools and equipment	2,916	4,329
Other - Bad debt expense	10,000	9,434
- Debenture costs	470	
Transfers to utility capital fund		
for capital expenditures	129,421	182,061
for long-term debt repayment		
- debenture principal	83,109	89,121
- debenture interest	59,798	69,967
for capital finance reserve	80,000	80,000
Appropriation for reserves:		
Reserve for unexpended capital budget items	45,075	20,000
	1,196,041	1,210,758
Surplus for the year	$ 26,227	$ 78,729

CITY OF NORTH BATTLEFORD

Utility Operating Fund - Sewage Disposal System

Statement of Revenue and Expenditures
for the year ended December 31, 1986

REVENUE

	1986	1985
Custom work	$ 2,840	$ 2,170
Sewage service charges	432,482	426,823
Frontage tax	3,500	12,000
Contribution from general revenue		110,000
Contribution from equipment replacement reserve		5,216
	438,822	556,209

EXPENDITURES

Administration	21,595	11,877
Sewer maintenance	42,648	108,883
Sewage treatment and disposal	204,908	221,850
Contribution to utility capital fund	8,995	5,418
Debt charges:		
Debenture principal	51,000	43,000
Debenture interest	106,575	114,100
Appropriations for reserves		
Sewage tax reserve	3,101	51,081
	438,822	556,209
Surplus for the year	$ NIL	$ NIL

CITY OF NORTH BATTLEFORD

Capital Finance Reserve Fund

Balance Sheet
December 31, 1986

ASSETS

	1986	1985
Cash	$ 4,590	$ 4,049
Due from general operating fund	144,410	39,951
Due from capital fund - utility	90,000	170,000
Due from capital fund - general	25,000	50,000
	$ 264,000	$ 264,000

RESERVE

Reserve fund balance	$ 264,000	$ 264,000

CITY OF NORTH BATTLEFORD

Notes to Financial Statements
December 31, 1986

1. Summary of Significant Accounting Policies

The financial statements of the City of North Battleford are prepared in accordance with generally accepted municipal accounting principles. Significant accounting principles followed by the City of North Battleford are:

a) Fund Accounting

The financial statements follow the Fund Theory of Accounting. A fund is a sum of money, or other resources, segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with legislation, special regulations, restrictions or limitations. Each fund constitutes an independent fiscal and accounting entity.

b) Inventories

Inventories are valued at the lower of average laid in cost and net realizable value.

c) Fixed Assets

Engineering structures, buildings and equipment are recorded at original cost.

Utility fund fixed assets, which are funded through the issue of debentures, are depreciated by an amount equal to the year's redemption of the particular issue of debentures.

CAPITAL FUND

2. Work-In-Progress

These funds were expended by the City relative to capital projects which it is anticipated will be financed by senior government grants, debentures and revenue funds, when completed.

CITY OF NORTH BATTLEFORD

Notes to Financial Statements
December 31, 1986

REVENUE FUND

3. Reserves

Unexpended Capital Budget Items - This reserve relates to specific projects budgeted for in the current and prior years which have been delayed. Details of changes in this reserve during 1986 are as follows:

Operating Fund

	Balance Beginning of Year	Additions	Transfers	Balance End of Year
Post office clock	$ 13,000		$ 13,000	
Staff parking	10,000			$ 10,000
Chair lift	35,500			35,500
Territorial Drive	23,210		12,320	10,890
Civic Centre	65,070	20,776		85,846
Off street parking	1,397			1,397
Curling rink	50,000			50,000
Turning bays	14,300			14,300
Street lighting	2,939		2,939	
Parson Park Ditch Impr.		8,200		8,200
Downtown revitalization	40,400		40,400	
Computer conversion	25,000	23,000		48,000
Don Ross Centre	28,340	122,000	28,340	122,000
Transit system	5,400	12,532	5,400	12,532
Storm sewers	35,000	35,900		70,900
Traffic signals	19,000	16,000		35,000
Ind. development	7,000		7,000	
Transportation study		3,000		3,000
Terr. Dr. & 100th St. Paving		55,000		55,000
Grants to organizations		2,500		2,500
River Valley		19,000		19,000
Salary negotiations		10,000	10,000	
	$ 375,556	$ 327,908	$ 119,399	$ 584,065

Utility Fund

Water tower	$ 9,641			$ 9,641
Well	20,000		$ 20,000	
Leak survey	25,000			25,000
F.E. Holliday Plant	122,525	45,075		167,600
	$ 177,166	$ 45,075	$ 20,000	$ 202,241

CITY OF NORTH BATTLEFORD

Notes to Financial Statements
December 31, 1986

4. Other Reserves Operating Fund

	Balance Beginning of Year	Additions	Reductions	Balance End of Year
Art Centre	$ 75,000		$ 75,000	
Off street parking	110,801			$ 110,801
Snow removal	180,566	$ 145,000	145,574	179,992
Specified expenditures	2,908,899	822,048	3,385,651	345,296
Miscellaneous	10,297	2,914	8,893	4,318
Recreation	15,373	6,927		22,300
Equipment replacement	147,728	252,244	187,636	212,336
Public housing	368,369	82,155	107,183	343,341
Library	265,702	50,000	265,702	50,000
Parks	147,285	19,200	39,146	127,339
Planning and development	72,000	24,000		96,000
Policing		43,045		43,045
Downtown revitalization		90,400		90,400
Carnegie Library		50,000		50,000
Industrial grants		475,000		475,000
	$ 4,302,020	$ 2,062,933	$ 4,214,785	$ 2,150,168

Other Reserves Utility Fund

Sewage tax	$ 111,390	$ 432,482		$ 114,490
Water plant	11,560		$ 429,382	11,560
	$ 122,950	$ 432,482	$ 429,382	$ 126,050

5. Transit System

The Battlefords Community Transit System is a taxi-bus service provided by the City of North Battleford and the Town of Battleford. The project is administered by the City of North Battleford through an independent steering committee with representatives from the participating bodies.

6. Commitments

The City of North Battleford has commitments of $95,870 for tenders accepted for capital expenditure as at December 31, 1986.

CITY OF NORTH BATTLEFORD

Additional Schedules to the Financial Statements
as at December 31, 1986

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CITY OF NORTH BATTLEFORD

Schedule of General Revenue
for the year ended December 31, 1986

	1986	1985
Taxes		
Residential, commercial and industrial	$ 4,665,824	$ 4,301,873
Frontage	329,899	337,632
B.I.D. Levy	8,771	
Refuse removal	150,396	141,226
Trailer occupancy	10,802	10,249
Sundry	2,693	4,088
	$ 5,168,385	$ 4,795,068
Grants in Lieu of Taxes		
Federal government	$ 42,018	$ 41,537
Provincial government	188,461	175,574
Provincial government agencies	490,065	467,275
	$ 720,544	$ 684,386
Sales of Services		
Tax certificates and enforcement	$ 6,843	$ 5,860
Fire department	7,657	6,896
Parking meter revenue	129,119	127,753
Custom work	12,484	14,008
Buildings maintenance	4,409	
Cemetery fees	51,726	40,487
Park Development	19,200	
Recreation and cultural:		
Civic Centre	114,145	99,356
Swimming pool	143,517	106,240
Greenhouse sales	1,951	2,346
Agriplex	32,442	28,781
Art Centre	3,256	4,378
Other including Riverview Centre	17,386	12,636
Don Ross Community Centre	169,923	157,134
	$ 714,058	$ 605,875

CITY OF NORTH BATTLEFORD

Schedule of General Revenue
for the year ended December 31, 1986

	1986	1985
Revenue from Own Sources		
Business licenses	$ 86,381	$ 68,885
Animal licenses and pound fees	2,961	1,891
Bicycle licenses	92	462
Building permits	27,726	25,705
Plumbing permits	1,287	1,286
Delivery permits	2,988	1,938
Traffic and bylaw violations	116,324	117,412
Parking and meter violations	105,182	105,552
General rents	19,542	24,247
Interest	519,391	573,705
Tax penalties	173,948	174,185
Interest on special agreements	14,984	19,923
Commissions	263	171
Sundry	3,480	1,981
Internal equipment rents	40,545	
	$ 1,115,094	$ 1,117,343
Unconditional Transfers		
Revenue sharing	$ 1,257,655	$ 1,221,024
Conditional Transfers		
Federal Government		
Airport	96,983	130,626
R.R.A.P.	8,600	18,200
	105,583	148,826
Provincial Government		
Fire agreement	39,088	31,728
Fire assistance	10,000	10,000
Innovative Grant	14,000	10,000
Youth Employment Program	37,901	24,892
Recreation and cultural	21,130	21,130
R.C.M.P. gun control	5,081	1,294
Saskatchewan Power Corporation surcharge	559,048	497,179
Other	7,000	1,350
	693,248	597,573
Local Government and Others		
Policing	113,437	104,375
Recreation	500	500
Other	5,236	
	119,173	104,875
	$ 2,175,659	$ 2,072,298

CITY OF NORTH BATTLEFORD

Schedule of General Revenue
for the year ended December 31, 1986

	1986	1985
Other Transfers		
Transfers from own reserves		
Equipment replacement	$ 187,636	$ 102,111
Snow removal	145,574	136,737
Unexpended capital budget items	119,399	144,728
Specified expenditures	3,385,651	50,000
Parks reserve	39,146	
Library reserve	265,702	369,298
Tax title property		7,181
Public Housing	107,183	
Summer Games	45,000	
Art Centre	75,000	
Other	8,893	
	$ 4,379,184	$ 810,055
Transfer from Capital Fund		$ 50,000
Transfer from Surplus		$ 200,000

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1986

	1986	1985
General Government		
Executive and legislative:		
Indemnity - Mayor	$ 24,000	$ 21,520
- Council	52,200	50,380
	76,200	71,900
Administration - City Hall		
Salaries	402,313	383,010
Office and supplies	32,108	33,062
Equipment rentals	18,239	17,624
Telephone	18,877	17,689
Repairs and maintenance	37,565	25,543
Utilities	26,050	25,659
Travel	4,000	2,800
Staff training	2,275	4,707
	541,427	510,094
General Services		
Elections	95	30,009
Legal	11,407	8,910
Audit	16,231	15,739
Insurance	104,457	69,946
Advertising	8,428	12,124
Grants to organizations and individuals	37,233	38,088
Conventions and delegations	13,423	11,679
Computer consulting	9,164	17,645
Contract negotiations	7,500	7,500
Consulting - other	1,265	6,303
	209,203	217,943
Other Administration		
Receptions	17,650	7,669
Memberships	7,724	9,321
Sundry	22,046	26,055
	47,420	43,045
Employee Benefits		
Sick leave	65,933	64,880
Workers' Compensation	31,926	30,192
Canada Pension	47,894	43,531
Unemployment Insurance	88,186	82,377
Superannuation	163,328	149,408
Group insurance	43,842	39,413
	441,109	409,801

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1986

	1986	1985
Assessment		
Salaries	$ 36,997	$ 36,026
Car allowance	2,800	2,400
Other	1,586	1,717
	41,383	40,143
Taxation		
Penalty rebate	5,602	7,610
Tax cancellations	44,559	6,766
Frontage tax on City Property	15,676	15,685
Other	1,509	1,381
	67,346	31,442
Grant to Western Development Museum		100,000
Total General Government	$ 1,424,088	$ 1,424,368
Protective Services		
Police protection:		
R.C.M.P. contract	$ 858,200	$ 726,220
Salaries	214,581	203,918
Office	12,408	8,204
Repairs and maintenance	46,496	42,495
Utilities	20,971	21,349
Court costs		41
Parking - salaries	77,959	79,876
- sundry	24,379	17,281
	1,254,994	1,099,384
Fire Protection		
Salaries	531,246	499,375
Supplies	18,008	10,826
Communications	8,287	7,318
Repairs and maintenance	21,844	23,934
Utilities	9,676	9,946
Convention and travel	4,041	3,798
Hydrant rental	32,700	31,100
	625,802	586,297
Building Department		
Salaries	54,484	45,837
Office	2,016	1,332
Travel and vehicle operation	6,096	4,174
Sundry	190	396
	62,786	51,739
Building and Maintenance Department - Operation	31,654	19,939
Animal and Pest Control	57,213	39,798
Total Protective Services	$ 2,032,449	$ 1,797,157

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1986

	1986	1985
Transportation Services		
Administration	$ 51,682	$ 38,856
Engineering and equipment	47,385	16,759
Road transport:		
Streets and lanes	280,580	271,021
Sidewalks	33,267	30,371
Drainage and storm sewers	30,257	43,455
Street cleaning	103,864	104,235
Snow and ice removal	145,574	136,737
Off-street parking and meter maintenance	7,629	5,244
Street lighting	265,693	243,918
Traffic services - signs, signals, lane marking and other	76,561	55,646
Airport operations	96,983	130,626
Total Transportation Services	$ 1,139,475	$ 1,076,868
Environmental Health		
Garbage collection contract	$ 174,524	$ 170,296
Sanitary landfill	130,717	135,018
Sundry	840	3,577
Total Environmental Health	$ 306,081	$ 308,891
Environmental Development		
Chamber of Commerce	$ 22,000	$ 22,000
Economic development	96,592	59,527
Western Development Museum	2,500	2,500
Bus line subsidy	41,400	35,250
Public housing		1,734
City development	15,780	9,278
Sundry	4,329	10,191
Downtown revitalization	12,059	9,586
B.I.D. Levies	8,771	
Industrial Grants	1,650,000	
Total Environmental Development	$ 1,853,431	$ 150,066
Public Health and Welfare		
Battlefords Union Hospital	$ 245,700	$ 158,358
Health region levy	7,015	7,015
E.M.O. levy	2,691	2,180
Social Welfare levey	39,690	38,215
	295,096	205,768
Cemetery		
Salaries	69,402	67,574
Utilities	3,601	4,979
Supplies and equipment operation	32,002	29,451
	105,005	102,004
Total Public Health and Welfare	$ 400,101	$ 307,772

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1986

	1986	1985
Recreation and Cultural Services		
Administration		
Salaries	$ 125,443	$ 126,554
Office and supplies	9,448	5,687
Travel and meetings	11,801	12,409
Policy and procedure study	12,324	
	159,016	144,650
Civic Centre		
Salaries	91,103	90,815
Supplies, repairs and maintenance	73,701	73,347
Utilities	71,468	74,966
	236,272	239,128
Swimming Pool		
Salaries	188,854	166,100
Office, repairs and maintenance	59,371	56,030
Utilities	55,641	49,257
Repair - tank		111,796
	303,866	383,183
Agriplex		
Salaries	29,267	29,824
Supplies, repairs and maintenance	24,402	9,856
Utilities	21,445	20,261
	75,114	59,941
Don Ross Community Centre		
Salaries	102,201	74,643
Supplies, repairs and maintenance	72,705	36,263
Utilities	66,402	70,015
	241,308	180,921
Playgrounds, Outdoor Rinks and Recreation Programs		
Salaries	46,274	44,731
Supplies, repairs and maintenance	8,773	9,728
Utilities	6,551	7,980
	61,598	62,439
Parks and Boulevards		
Salaries	221,377	216,939
Supplies and building maintenance	41,722	33,967
Equipment operation	59,864	71,974
Utilities	18,823	22,140
	341,786	345,020

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1986

	1986	1985
Tree Nursery and Greenhouse		
Salaries	$ 85,505	$ 80,642
Supplies and building maintenance	23,475	20,882
Equipment operation	9,306	9,733
Utilities	6,147	7,817
	124,433	119,074
Cultural		
Public Library	40,700	31,000
Grants	6,956	8,156
Regional Library	111,117	108,312
Allied Arts Council	11,820	5,000
Arts Centre		
Salaries	32,487	29,309
Office and supplies	5,594	5,799
Building and maintenance	440	187
Utilities	2,883	2,878
	211,997	190,641
Total Recreation and Cultural Services	$ 1,755,390	$ 1,724,997
Fiscal Services		
Debt charges - short-term:		
Discount on current taxes	$ 30,209	$ 27,691
Bank interest and other	18,528	8,957
	48,737	36,648
Agricultural Society Agreement	6,671	7,014
Land Purchase Agreement - Senior Citizens High-Rise		
Principal	3,561	3,140
Interest	5,703	6,778
	9,264	9,918
Debenture		
Principal	209,962	218,535
Interest	103,339	125,678
	313,301	344,213
Purchase Agreement - Don Ross Centre		
Principal	82,802	75,274
Interest	112,472	120,000
	195,274	195,274

CITY OF NORTH BATTLEFORD

Schedule of General Expenditure
for the year ended December 31, 1986

	1986	1985
Transfer to Allowances		
Accounts receivable	$ 11,909	$ 15,000
Uncollectable taxes	25,000	73,000
	36,909	88,000
Transfer to Reserves		
Snow removal	$ 145,000	$ 148,000
Specified expenditures	822,048	712,179
Unexpended capital budget items	315,376	81,110
Library	50,000	100,000
Parks and others	20,777	
Planning and development	24,000	24,000
Public housing	75,000	75,000
Equipment replacement	240,545	24,000
Downtown revitalization	90,400	
Industrial grant	475,000	
Carnegie Library	50,000	
	2,308,146	1,164,289
Transfer to Funds		
Capital fund	52,000	7,000
Sewage utility system		110,000
	52,000	117,000
Transfer		
Utility Frontage Levy	7,300	19,700
Total Fiscal Services	$ 2,977,602	$ 1,982,056
Capital and Other Expenditures		
Contribution to General Capital Fund	$ 2,366,542	$ 1,360,179

CITY OF NORTH BATTLEFORD

Debenture Debt
as at December 31, 1986

Bylaw	Rate	Maturity Date	Purpose of Issue	Principal Unmatured
* 726	5.25	January 15, 1987	Local Improvements	$ 6,000
740	4.75	March 1, 1988	Local Improvements	4,000
763	6.00	June 30, 1989	Local Improvements	6,000
935	7.75	February 1, 1993	Comprehensive High	481,000
1172	9.50	December 15, 1987	Local Improvements	42,000
1189	10.00	December 15, 1988	Local Improvements	132,000
1220	12.00	December 15, 1989	Local Improvements	100,000
1281	17.50	September 15, 1992	Sewage Treatment	558,000
1287	12.00	December 15, 1992	Local Improvements	221,000
1300	12.00	April 1, 1993	Water Treatment	98,000
1301	12.00	April 1, 1993	Water Treatment	315,000
1321	11.00	December 15, 1993	Local Improvements	214,000
Total Unmatured Debenture Debt				$ 2,177,000

*Payable in U.S. Funds

CITY OF NORTH BATTLEFORD

Schedule of Debenture Debt
as at December 31, 1986

	1986	1985
Classification		
General		
General fixed assets	$ 715,213	$ 925,175
Schools, secondary (issued in name of City)	481,000	532,000
	1,196,213	1,457,175
Utilities		
Water supply system	422,787	505,896
Sewage system	558,000	609,000
	980,787	1,114,896
Total Debenture Debt	$ 2,177,000	$ 2,572,071

Future Debenture Debt Charges
as at December 31, 1986

Analysis by Years	Principal	Interest	Total
General			
1987	$ 262,286	$ 118,910	$ 381,196
1988	238,258	92,935	331,193
1989	154,669	68,999	223,668
1990	129,000	52,874	181,874
1991 to maturity	412,000	75,919	487,919
	1,196,213	409,637	1,605,850
Public Utilities			
1987	142,714	147,766	290,480
1988	159,742	127,711	287,453
1989	123,331	104,860	228,191
1990	141,000	85,575	226,575
1991 to maturity	414,000	108,250	522,250
	980,787	574,162	1,554,949
	$ 2,177,000	$ 983,799	$ 3,160,799

Fixed Assets
as at December 31, 1986

General Capital Fund	Land	Buildings	Engineering Structure	Machinery and Equipment	Total
General Government					
Civic offices		$ 999,194		$ 465,593	$ 1,464,787
Maintenance department		5,016		28,058	33,074
Protection to Persons and Property					
Fire department		479,561		561,284	1,040,845
Police department	$ 35,298	775,402		72,194	882,894
Street lighting			$ 194,687		194,687
Public Works					
Workshops, yards and other buildings		239,058	5,088	1,113,011	1,357,157
Sidewalks and curbs			1,566,312		1,566,312
Streets, lanes and alleys			11,955,355	36,017	11,991,372
Subway			31,204		31,204
Storm sewers			1,545,406		1,545,406
Parking meters and off-street parking	54,120		68,392		122,512
Waste Removal					
Street cleaning and flushing				39,279	39,279
Recreation Services					
Amusement parks	6,419	5,642	279,096	36,082	327,239
Skating rinks and arenas		703,908	5,652	101,842	811,402
Swimming pool		493,245	15,805	20,983	530,033
Golf clubhouse		68,407	109,761		178,168
Community Services					
Carnegie Library, Art Centre and Art Council		73,457		88,793	162,250
Parks and boulevards		624,439	1,473,325	665,228	2,762,992
Cemetery		10,563	103,685	14,557	128,805
Sheltered Workshop		43,162			43,162
Senior Citizens Housing		461,904			461,904
Don Ross Community Centre		1,843,200			1,843,200
New Library		2,514,304		137,976	2,652,280
	95,837	9,340,462	17,353,768	3,380,897	30,170,964

Fixed Assets
as at December 31, 1986

Utility Capital Fund	Land	Buildings	Engineering Structure	Machinery and Equipment	Total
Water treatment facilities	$ 466	$ 1,879,411	$ 385,490	$ 522,879	$ 2,788,246
Water transmission and distribution			3,448,201		3,448,201
Sewage treatment and disposal		269,200	269,310		538,510
Sewers		488,011	2,865,819		3,353,830
Depreciation			(1,191,605)		(1,191,605)
	466	2,636,622	5,777,215	522,879	8,937,182
	$ 96,303	$ 11,977,084	$ 23,130,983	$ 3,903,776	$ 39,108,146

CITY OF NORTH BATTLEFORD

General Capital Fund
Expenditure for Fixed Assets
for the year ended December 31, 1986

	Buildings	Engineering Structure	Machinery and Equipment	Total
General Capital Fund				
General government			$ 16,760	$ 16,760
Protection to persons and property			87,666	87,666
Public works		$ 764,448	124,199	888,647
Recreation and Culture	$ 2,514,304	180,884	201,651	2,896,839
Community services	107,183			107,183
Expenditure for general fixed assets	2,621,487	945,332	430,276	3,997,095
Utility Capital Fund				
Water treatment		90,664		90,664
Water and sewer transmission		322,965		322,965
Expenditure for utility fixed assets		413,629		413,629
	$ 2,621,487	$ 1,358,961	$ 430,276	$ 4,410,724

CITY OF NORTH BATTLEFORD

Taxes Receivable
as at December 31, 1986

	Arrears	Current	Total
Balance - January 1, 1986	$ 834,658		$ 834,658
Current year's levy		$ 9,192,605	9,192,605
Penalties added	83,458	93,928	177,386
	918,116	9,286,533	10,204,649
Tax Collections			
Cash	468,431	8,480,624	8,949,055
Discounts		69,504	69,504
Penalty rebates	5,583		5,583
Adjustments and refunded overpayments	6,771	93,693	100,464
	480,785	8,643,821	9,124,606
Balance - December 31, 1986	$ 437,331	$ 642,712	$ 1,080,043

	1986	1985
Assessment	$ 76,789,970	$ 74,452,780
School levy including grants in lieu of taxes	$ 4,328,147	
Mill rate - Municipal	60.5	57.0
- Public school	53.0	51.0
- Separate school	57.0	55.0

CITY OF NORTH BATTLEFORD

1986

MAYOR

Glenn Hornick

ALDERMEN

J.A. Amos
Donna Challis
R. Clipperton
T. Donahue
Dr. Mary McPhail
W. Wheeldon

ADMINISTRATION

City Commissioner	A.J. Bridges (Jan. - April) Doug McEwen (May - Dec.)
Treasurer-Comptroller	Edna D. Logan
City Clerk	John B. Jansen
Assistant City Clerk	Judi A. Cameron
Building & Licence Inspector	Jerry D. Wintonyk
Fire Chief	D. Amos
Deputy Fire Chiefs	D. Dimmick & W. Hornsby
Works Superintendent Supt. of Works & Utilities	A. Vilim (Jan. - April) R. Thompson (May - December)
Assistant Works Superintendent	N. Brunwald
Parks & Recreation Supt.	M. Richardson
Plants Superintendent	R. Thompson (Jan. - April)
Recreation Director	B. Albers
Director - Economic Development	W. Standbrook
City Assessor	P. Lang
R.C.M. Police	Insp. A. Antoniuk O i/c

CITY SOLICITORS

Sallows and Company

AUDITORS

Beggs, Downie, Meena, Johnson & Gress

GENERAL 1972 - 1986

YEAR	POPULATION	PUBLIC & SEPARATE KINDERGARTEN	ELEMENTARY S.S.	ELEMENTARY P.S.	SECONDARY S.S.	SECONDARY P.S.	VALUE OF BLDG. PERMITS	FIRE LOSSES	BIRTHS	STILLBIRTHS	DEATHS
1972	12,865	126 P 79 S	1,019	1,563	602	802	3,732,555	230,000	540	4	314
1973	12,971	103 P 82 S	936	1,511	772	710	13,552,639	960,000	463	12	298
1974	13,112	91 P 130 S	1,418	850	705	791	7,764,139	42,000	410	5	293
1975	13,420	84 P 120 S	1,441	961	744	645	10,336,628	22,000	488	1	266
1976	13,206	127 P 106 S	783	1,379	774	808	20,323,789	225,000	486	4	290
1977	13,343	132 P 90 S	794	802	762	1,470	19,681,302	90,530	547	10	223
1978	13,473	131 P 100 S	872	1,300	742	904	9,021,495	1,800,000	526	1	171
1979	14,013	120 P 107 S	756	1,260	679	974	16,311,493	178,000	592	3	148
1980	14,279	125 P 92 S	765	1,245	681	1,006	11,594,526	360,840	565	7	117
1981	14,030	125 P 106 S	700	1,232	544	1,006	15,265,776	144,073	558	8	145
1982	14,230	144 P 108 S	806	1,325	544	941	7,838,540	799,200	612	5	259
1983	14,334	127 P 124 S	763	1,179	545	896	14,236,431	592,990	577	7	262
1984	14,467	111 P 122 S	886	925	518	1,194	14,455,651	360,245	614	7	265
1985	14,580	151 P 128 S	775	1,030	560	1,149	16,660,350	115,065	646	7	295
1986	14,876	134 P 141 S	821	851	635	1,089	17,043,591	635,350	587	1	312

CITY OF NORTH BATTLEFORD

1986 STATISTICS

ASSESSMENT

Assessed valuation for taxation	76,786,020
Total exempt property (not included in above)	20,244,280

1986 TAX RATE	**P.S.S.**	**S.S.S.**
Public Schools	53.00	
Separate Schools		57.00
General Municipal (including Library & Union Hospital)	60.50	60.50
TOTAL	**113.50**	**117.50**

COMPARATIVE STATEMENT OF NET ASSESSMENT

1972 - 1986

YEAR	LAND	IMPROVEMENTS	BUSINESS	RAILWAY	TOTAL
1972	6,367,700	13,327,670	2,425,160	240,960	22,361,490
1973	6,451,890	13,864,540	2,516,870	214,090	23,047,390
1974	6,825,060	14,473,810	2,564,080	222,250	24,085,200
1975	7,180,670	15,973,080	2,601,240	216,030	25,971,020
1976	7,523,050	16,931,010	3,122,750	223,740	27,790,550
1977	7,863,670	18,188,090	3,248,520	223,740	29,454,020
1978	8,143,920	19,408,050	3,316,190	223,740	31,091,900
1979	23,744,520	33,241,080	6,455,500	incl with other totals	63,431,100
1980	24,304,520	34,761,730	6,541,920	" "	65,608,170
1981	24,825,600	36,127,970	6,632,410	" "	67,585,980
1982	25,351,170	37,463,080	6,797,340	" "	69,611,590
1983	25,608,080	38,344,020	6,813,610	" "	70,765,710
1984	26,331,280	39,992,680	6,952,860	" "	73,276,820
1985	26,542,190	40,778,140	7,132,450	" "	74,452,780
1986	26,657,290	42,859,630	7,269,100	" "	76,786,020

COMPARATIVE STATEMENT OF TAXATION FOR THE YEARS 1972 - 1986

YEAR	MUNICIPAL	PUBLIC SCHOOL	COLLEGIATE	SEPARATE SCHOOL	SEPARATE HIGH	PUBLIC LIBRARY	B'FORDS UNION HOSPITAL	TAX LEVY	LOCAL IMPROVE-MENTS
1972	1,036,220	419,216	377,692	145,577	117,362	40,800	71,665	2,311,273	102,741
1973	1,124,984	489,345	408,586	159,373	107,884	40,558	69.415	2,501,161	101,016
1974	1,202,887	516,641	444,300	182,037	141,099	43,100	92,208	2,733,846	111,574
1975	1,544,446	605,000	327,624	211,782	172,889	44,655	92,117	3,253,821	119,078
1976	1,728,130	702,692	532,276	260,847	213,333	51,264	100,077	3,728,598	139,979
1977	2,060,840	806,078	605,367	292,325	246,035	58,020	112,329	4,321,058	140,064
1978	2,157,128	903,492	688,761	314,419	265,409	56,764	111,875	4,672,443	174,595
1979	2,387,994	1,717,043		653,408		58,763	139,500	5,194,552	237,844
1980	2,720,569	1,774,430		705,602		80,042	149,587	5,697,052	266,822
1981	3,217,695	1,906,395		803,557		86,074	148,886	6,434,343	271,736
1982	3,480,579	2,203,888		1,067,857		98,152	145,488	7,263,579	267,615
1983	3,632,404	2,299,387		1,286,571		113,225	146,485	7,778,790	300,718
1984	3,899,792	2,572,725		1,332,874		130,433	146,553	8,446,041	363,664
1985	3,946,742	2,591,458		1,300,194		139,312	158,358	8,473,696	337,632
1986	4,247,803	2,790,022		1,334,232		152,036	245,715	8,769,808	331,689

COMPARATIVE STATEMENT OF TAX RATE FROM 1972 - 1986

YEAR	MUNICIPAL	PUBLIC SCHOOL	HIGH SCHOOL	SEPARATE SCHOOL	HIGH SCHOOL	PUBLIC LIBRARY	UNION HOSPITAL	PUBLIC TOTAL MILLS	SEPARATE MILLS
1972	44.91	25.55	23.26	24.48	18.39	1.79	3.30	98.81	92.87
1973	47.71	28.55	24.09	25.53	15.49	1.76	3.03	105.14	93.52
1974	48.24	29.55	26.09	25.53	17.49	1.83	3.93	109.64	97.02
1975	57.55	31.55	24.45	28.53	21.35	1.78	3.67	119.00	112.88
1976	62.60	34.00	26.50	31.00	23.50	1.83	3.57	128.50	122.50
1977	67.69	37.00	28.50	34.00	27.00	1.94	3.77	138.90	134.40
1978	67.65	39.00	30.50	34.00	27.00	1.80	3.55	142.50	135.85
1979	37.38	37.00		33.00		.93	2.19	77.50	73.50
1980	41.10	39.00		35.00		1.22	2.28	83.60	79.60
1981	47.27	41.00		38.00		1.28	2.20	91.75	88.75
1982	50.00	47.00		47.00		1.41	2.09	100.50	100.50
1983	51.33	49.00		54.00		1.60	2.07	104.00	109.00
1984	53.22	52.00		56.00		1.78	2.00	109.00	113.00
1985	53.01	51.00		55.00		1.87	2.12	108.00	112.00
1986	55.32	53.00		57.00		1.98	3.20	113.50	117.50

GENERAL - 1986

Area in Municipality	3,135 hectares
Incorporated as a Village	1905
Incorporated as a Town	1906
Incorporated as a City	1913
Approximate km of streets (Hot Mix)	108.70
Approximate km of streets (Stabilized Base)	0.13
Approximate km of streets (Gravel)	43.89
Approximate km of water mains	108.27
Approximate km of sanitary sewers	77.70
Approximate km of storm sewers	38.69
Approximate km of sidewalk	112.22
Km of curb	73.50
Total number of water services	4,888
Total water pumped - 1986	2,425,235 cu. m.
Average price received per cu. m.	46¢
Number of street lights	1,610
Number of building permits issued - 1986	268
Value of building permits - 1986	$17,043,591
Number of fire hydrants	533
Fire losses per capita	$42.71
Parking meters	437

Saskatchewan
Education

Auditor's Report and Financial Statement

of the NORTH BATTLEFORD School Division No. 103

For the Year Ending December 31, 19 86

J. Gondziola
Secretary-Treasurer

Beggs, Downie, Meena, Johnson & Gress
Auditor

Note — Copy to be sent to the Department of Education, Regina

Form U22 [illegible] 2

Beggs Downie Meena Johnson & Gress

CHARTERED ACCOUNTANTS

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AUDITORS' REPORT

To the Chairman and Board Members of
North Battleford School Division No. 103

We have examined the balance sheets of the school division as at December 31, 1986 and the statements of revenue and expenditure, revenue fund surplus, investment in capital assets and source and application of funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the school division as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting practices currently prescribed by the Department of Education applied on a basis consistent with that of the preceding year.

Beggs Downie Meena Johnson & Gress

North Battleford, Saskatchewan,
March 26, 1987.

Chartered Accountants

Capital and Loan Fund Balance Sheet
31st December, 19 86

Assets			Liabilities		
Capital Cash			Capital Indebtedness:		
Capital Bank Balance			Debenture Debt Unmatured (Principal only)	$ 2,174,000	
Investments			Capital Loans (Provincial)	$	
			Capital Loans (Other)	$	
Land & Buildings at Cost:				$	
Schools	$ 11,173,189			$	
Land	$			$	
Teacherages	$			$	
Office	$ 56,993		Total Indebtedness		2,174,000
	$		Capital Accounts Payable	$	
	$			$	
	$			$	
Total Buildings	$ 11,230,182			$	
Less Depreciation	$			$	
Book Value	$ 11,230,182	11,230,182	Due to Revenue Fund		
Equipment at Cost:			Temporary Loans		
Schools	$ 1,449,961		Other Liabilities (Specify):		
Teacherages	$			$	
Office	$ 50,845			$	
Transportation	$			$	
	$			$	
	$			$	
	$			$	
Total Equipment	$ 1,500,806			$	
Less Depreciation	$			$	
Book Value	$ 1,500,806	1,500,806			
Due From Province (Capital Grant)			Reserves (Specify):		
Due from Revenue Fund		150,000		$	
Other Capital Assets (Specify):				$	
Work in Progress	$			$	
	$			$	
	$			$	
	$		Balance: Investment in Capital Assets		10,706,988
Total		12,880,988	Total		12,880,988

Investment in Capital Assets

Balance from previous year		Balance from previous year	10,418,652
Depreciation on Buildings		Capital assets from revenue	56,336
Equipment		Capital assets from grants	
Transportation Equipment		Capital assets from surplus funds	
		Debenture principal matured	232,000
		Capital loans repaid from revenue	
Balance: Investment in Capital Assets at end of year	10,706,988		
Total	10,706,988	Total	10,706,988

Capital and Loan Fund
Statement of Source and Application of Funds

I Source of Funds		II Application of Funds	
(a) Unexpended Balance from Previous Years	$ 150,000	(a) Over expenditure from previous year	$
(b) Proceeds of Debenture Issue	$	(b) Repayment of Temporary Loans	$
(c) Proceeds of Temporary Loans	$	(c) Purchase of Sites	$
(d) Provincial Grants:		(d) Buildings and Grounds:	
Buildings $		New Buildings:	
Vocational Equipment $	$	Schools (specify)	
(e) Federal Grants:		$	
Buildings $		$	
Equipment $	$	$	
(f) Current Fund Revenue Contributed	$ 56,336	$	
(g) Transfer from Reserves	$	Office $	
(h) Other:		Garage $	
Sale of Fixed Assets $		Residences $	$
Insurance recoveries $		*Renovations and Additions*	
Interest on Investments $		Schools (specify)	
Interest on Debentures Sold $		Alexander $ 14,579	
$		Lawrence $ 2,484	
$		$	
$		$	
$	$	Office $	
		Garage $	
		Residences $	$ 17,063
		(e) Furniture and Equipment:	
		Instruction (desks, tables, chairs, book-cases, etc. $ 4,900	
		Equipment:	
		Academic & Science $ 9,124	
		Technical-Vocational $ 831	
		Audio-Visual $ 17,286	
		Physical Education $ 843	
		Other $ 3,597	
		$	$ 36,581
		Transportation:	
		Buses $	
		Garage Equipment $	
		Office Equipment: $ 2,692	
		Equipment for Residences $	$ 2,692
		(f) Other Expenditure:	
		Interest on Temporary Capital Loans $	
		Cost of Issuing & Selling Debentures $	
		$	
		$	$
		(g) Unexpended Funds* (Specify Project)	
		Sale of Cairns School $ 150,000	
		$	
		$	$ 150,000
Total	206,336	Total	206,336

* Unexpended Funds represented in the Capital and Loan Fund Balance Sheet by

Cash	$
Investments	$
Accounts Receivable	$ 150,000

Revenue Fund Balance Sheet
Statement of Assets and Liabilities as of December 31, 19 86

Current Assets			**Current Liabilities**		
Cash on Hand	$ 982		Bank Overdrafts:		
Cash in Bank	$	$ 982	Principal	$ 66,879	
Taxes Receivable from Municipalities		$	Interest	$	$ 66,879
Grants Receivable:			Short Term Loans:		
Provincial	$ 157,788		Principal	$	
Federal	$	$ 157,788	Interest	$	$
Accounts Receivable:			Debentures Due and Unpaid:		
From Other School Boards	$ 494,075		Principal	$ 8,000	
Others	$ 66,592	$ 560,667	Interest	$ 17,630	$ 25,630
Due from Capital Fund		$	Accounts Payable:		
Other Current Assets:			Teachers Salaries	$	
Investments	$ 1,981,592		Salary Deductions	$ 436	
Prepaid Items	$	$ 1,981,592	Due to Other Boards	$ 451,037	
Deficit		$	Other Accounts Payable	$ 412,160	
			Student fees	$ 26,016	$ 889,649
			Due to Capital Fund		$ 150,000
			Provision for Reserves:		
			Uncollectable Taxes	$	
			Operating Surplus	$	
			~~Asset~~ Future	$	
			Expenditures	$ 799,313	$ 799,313
			Other Current Liabilities		$
			Surplus		$ 769,558
Total		$ 2,701,029	Total		$ 2,701,029

Revenue Fund Surplus Account

Deficit from previous year		Surplus from previous year	770,780
1985 Accounts payable under-stated	315	Stale dated cheques cancelled	481
1985 Accounts receivable over-stated	310		
Surplus taken into Revenue	193,000		
Deficit for current year		Surplus for current year	191,922
Surplus as per balance sheet	769,558	Deficit as per balance sheet	
Total	963,183	Total	963,183

Special Levy Trust Balance Sheet
31st December, 19_____

Assets		Liabilities	
Cash on hand		Schools:	
Cash in bank		Unexpended balance of special levy	
Taxes receivable			
Total		Total	

Special Levy Trust Surplus Account

Expenditure during year:		Surplus from Previous Year	
Schools –		Revenue during year	
Building	$		$
Equipment	$		$
Repair –			$
Building	$		$
Equipment	$		$
Other:			$
	$		$
	$		$
	$		$
Surplus as per Balance Sheet			$
			$
Total		Deficit as per Balance Sheet	
		Total	

School District Surplus Funds

Expenditure during year:		Surplus from previous year	
Schools (capital)		Revenue during year	
Buildings		Cash	
Equipment		Securities	
Repairs:		Other	
Buildings			
Equipment			
Old Liabilities			
Other Expenditures:			
Surplus as per Balance Sheet			
Total		Total	

Summary of Revenue and Expenditure — Year 19 86

Revenue

I	1.01.0.00	Tax Revenue	$ 2,925,697
II	1.02.0.00	Department Grants	4,474,687
III	1.03.0.00	Fee Receipts	350,868
IV	1.04.0.00	Other Educational Services	44,222
V	1.05.0.00	Ancillary Services	108,234
VI	1.06.0.00	Other Revenue	360,219
	1.00.0.00	**Total Operating Revenues**	$ 8,263,927
	1.20.1.00	Surplus Taken into Revenue	
	1.20.2.00	Deficit Current Year	193,000
	1.20.3.00	**Total Revenue**	$ 8,456,927

Expenditure

I	2.01.0.00	Administration	$ 213,142
II	2.02.0.00	Instruction	5,545,932
III	2.03.0.00	Other Educational Services	50,529
IV	2.04.0.00	Ancillary Services	113,754
V	2.05.0.00	Plant Operation and Maintenance	1,187,015
VI	1.06.0.00	Debt Charges	574,024
VII	2.07.0.00	Contribution to Capital	56,336
VIII	2.08.0.00	Provision for Reserves	59,738
IX	2.09.0.00	Pupil Transportation	68,556
X	2.10.0.00	Payments to Other School Systems	129,348
XI	2.11.0.00	Total Special Projects	266,631
	2.00.0.00	**Total Current Expenditure**	$ 8,265,005
	2.20.1.00	Deficit Recovered	
	2.20.2.00	Surplus for Year	191,922
	2.20.3.00	**Total Expenditure**	$ 8,456,927

Details of Revenue

I	1.01.0.00	**Tax Revenue:**			
	1.01.4.00	Total Tax Levy	150	$	2,790,022
	1.01.5.00	Grants in Lieu of Taxes:			
	1.01.5.01	Federal Government			141,127
	1.01.5.02	Provincial Government			
	1.01.5.03	Railways			
	1.01.5.04	Other (Specify)			
	1.01.5.00	**Total Grants in Lieu of Taxes**		$	141,127
	1.01.6.00	**House Trailer Fees**		$	6,614
	1.01.7.00	**Additions to Levy:**			
	1.01.7.01	Rural & Urban Penalties		$	
	1.01.7.02	Other (Specify)	155		10,204
	1.01.7.00	**Total Additions to Levy**		$	10,204
	1.01.8.00	**Deletions from Levy:**			
	1.01.8.01	Discounts & Cancellations		$	22,270
	1.01.8.02	Other (Specify)			
	1.01.8.00	**Total Deletions from Levy**		$	22,270
	1.01.0.00	**Total Tax Revenue to Summary**		$	2,925,697
II	1.02.0.00	**Department of Education Grants:**			
	1.02.1.00	Foundation Grant	210	$	3,612,713
	1.02.2.00	Other Department Grants:			
	1.02.2.04	Innovative Projects			
	1.02.2.05	Other (Specify)			1,750
	1.02.2.06	Capital Grant Recognized Long-Term Debt	213		578,055
	1.02.2.07	Educational Development Fund			239,723
	1.02.2.08	Shared Services			42,446
	1.02.2.00	**Total Other Department Grants**		$	861,974
	1.02.0.00	**Total Grants to Summary**		$	4,474,687
III	1.03.0.00	**Fee Receipts:**			
	1.03.1.00	**Other Boards:**			
	1.03.1.01	Tuition Fees	215	$	4,562
	1.03.1.02	Transportation Fees			
	1.03.1.03	Other Fees (Specify)			273
	1.03.1.00	**Total from Other Boards**		$	4,835
	1.03.2.00	**Federal Government:**			
	1.03.2.01	Tuition Fees		$	325,223
	1.03.2.02	Transportation Fees			
	1.03.2.03	Other Fees (Specify)			
	1.03.2.00	**Total from Federal Government**		$	325,223

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III 1.03.0.00 **Fee Receipts:** —Continued

1.03.3.00	**Individuals & Others:**			
1.03.3.01	Tuition Fees	220	$	20,810
1.03.3.02	Transportation Fees			
1.03.3.03	Other (Specify)			
1.03.3.00	**Total Individuals & Others**		$	20,810
1.03.0.00	**Total Fee Receipts to Summary**		$	350,868

IV 1.04.0.00 **Other Educational Services Revenue:**

1.04.1.00	Adult Education Fees		$	44,222
1.04.2.00	Summer School Fees			
1.04.0.00	**Total Other Educational Services Revenue to Summary**	225	$	44,222

V 1.05.0.00 **Ancillary Services Revenue:**

1.05.1.00	Teacherages & Residences		$	
1.05.2.00	Cafeteria			91,147
1.05.3.00	Other Ancillary (Specify)			17,087
1.05.0.00	**Total Ancillary Services Revenue to Summary**		$	108,234

VI 1.06.0.00 **Other Revenue:**

1.06.1.00	Transfers & Refunds Received:			
1.06.1.01	Sales of Materials & Assets		$	7,989
1.06.1.02	Rental of Facilities			87,701
1.06.1.03	Service Fees & Commissions			
1.06.1.04	User Fees	230		
1.06.1.05	Reimbursements			119,866
1.06.1.06	Misc. Revenue			341
1.06.1.00	**Total Refunds**		$	215,897
1.06.2.00	**Interest & Dividends**			144,322
1.06.0.00	**Total Other Revenue to Summary**		$	360,219

Details of Operating Expenditure

2.01.0.00	**Administration:**			
2.01.1.00	**Salaries:**			
2.01.1.01	Administrative			
2.01.1.02	Canada Pension	310	$	83,764
2.01.1.03	Unemployment Insurance			839
2.01.1.04	Other Benefits			1,520
2.01.1.05	Other (Specify)			5,020
2.01.1.00	**Total Salaries**		$	91,143
2.01.2.00	**Materials & Supplies:**			
2.01.2.01	Postage		$	1,745
2.01.2.02	Telephone			3,710
2.01.2.03	Materials & Supplies			6,146
2.01.2.04	Duplicating Services	315		620
2.01.2.05	Sundry			
2.01.2.00	**Total Materials & Supplies**		$	12,221
2.01.3.00	**Other Office Expense:**			
2.01.3.01	Rent of Facilities		$	
2.01.3.02	Rent of Office Equipment			191
2.01.3.03	Purchase of Office Equipment			2,647
2.01.3.04	Repair of Office Equipment			511
2.01.3.05	Advertising			16,101
2.01.3.06	Legal Fees	320		6,158
2.01.3.07	Audit Fees			3,750
2.01.3.08	Utilities			4,600
2.01.3.09	Subscriptions			80
2.01.3.10	Administrative Travel			2,400
2.01.3.11	Caretaking & Janitorial Service			4,300
2.01.3.12	Administrative Computer Services			13,869
2.01.3.13	Other (Specify)			
2.01.3.14	Insurance and Bonds	325		
2.01.3.15	Taxes			
2.01.3.16	Repairs and Maintenance			
2.01.3.00	**Total Other Office Expense**		$	54,607
2.01.4.00	**Expense of Board of Education:**			
2.01.4.01	Subunit Meetings		$	
2.01.4.02	Board Travel Expense			555
2.01.4.03	Board Member's Indemnity			16,497
2.01.4.04	Board Member's Supervision			16,996
2.01.4.05	Board Member's Benefits	330		94
2.01.4.06	Conventions			665
2.01.4.07	Elections			2,860
2.01.4.08	Sundry			
2.01.4.09	Public Relations			5,688
2.01.4.00	**Total Board Expense**		$	43,355
2.01.5.00	**Other Administrative Expense:**			
2.01.5.01	School District Expense		$	
2.01.5.02	Local Bargaining			
2.01.5.03	Memberships & Dues	335		9,125
2.01.5.04	S.S.T.A. Research			2,691
2.01.5.00	**Total Other Administrative Expense**		$	11,816
2.01.0.00	**Total Admin. Expenditure to Summary**		$	213,142

II

2.02.0.00	**Instruction:**			
2.02.1.00	**Instructional Salaries:**			
2.02.1.01	Teachers	410	$	4,301,519
2.02.1.02	Supportive Instructional Staff			219,796
2.02.1.03	Substitute Teachers			81,728
2.02.1.04	Canada Pension			53,915
2.02.1.05	Unemployment Insurance			96,332
2.02.1.06	Other (Specify)			14,894
2.02.1.00	**Total Inst. Salaries**		$	4,768,184
2.02.2.00	**Supportive School Clerical & Aides Salaries:**			
2.02.2.01	Teacher Aides		$	89,443
2.02.2.02	School Clerical	415		88,799
2.02.2.03	Supervisory Clerical			20,235
2.02.2.04	Technical Assistants			18,926
2.02.2.05	Student Assistants			5,543
2.02.2.06	Canada Pension			3,231
2.02.2.07	Unemployment Insurance			6,403
2.02.2.08	Other (Specify)			11,401
2.02.2.00	**Total Supportive Salaries**		$	243,981
2.02.3.00	**Instructional Aids:**			
2.02.3.01	Textbooks	420	$	55,140
2.02.3.02	Resource Centre Materials			67,632
2.02.3.03	Correspondence Courses			
2.02.3.04	Other (Specify)			16,353
2.02.3.00	**Total Instructional Aids**		$	139,125
2.02.4.00	**Materials & Supplies for Instructional Programs:**			
2.02.4.01	Academic		$	81,790
2.02.4.02	Technical-Vocational			35,262
2.02.4.03	School Admin. Materials			33,365
2.02.4.04	Supervisory Materials & Supplies	425		8,122
2.02.4.05	Other (Specify)			41,899
2.02.4.00	**Total Instructional Supplies**			200,438
2.02.5.00	**Other Instruction Expense:**			
2.02.5.01	Professional Development		$	3,534
2.02.5.02	Teacher Travel			19,616
2.02.5.03	Supervisory Travel			10,644
2.02.5.04	Attendance Counsellors			300
2.02.5.05	Health Officer			
2.02.5.06	Computer Services	430		10,575
2.02.5.07	Other (Specify)			
2.02.5.00	**Total Other Instruction Expense**		$	44,669
2.02.6.00	**Student Related Expense:**			
2.02.6.01	Awards to Students		$	4,081
2.02.6.02	Special Events			
2.02.6.03	Special Programs			14,164
2.02.6.04	Band Program			
2.02.6.05	Other (Specify)			
2.02.6.00	**Total Student Related Expense**	435	$	18,245

—Continued

II 2.02.0.00 **Instruction:** —Continued

2.02.7.00	**Instructional Equipment:**			
2.02.7.01	Furniture	440	$	
2.02.7.02	Academic & Science			6,521
2.02.7.03	Technical-Vocational			84,388
2.02.7.04	Audio-Visual			2,267
2.02.7.05	Physical Education			2,487
2.02.7.06	Other Equipment (Specify)			2,206
2.02.7.07	Rental of Instructional Equipment			63
2.02.7.08	Repair of Instruction Equipment			33,358
2.02.7.00	**Total Instructional Equipment**	445	$	131,290
2.02.0.00	**Total Instructional Expenditure to Summary**		$	5,545,932

III 2.03.0.00 **Other Educational Services:**

2.03.1.00	Adult Classes	510	$	48,904
2.03.2.00	Summer School			1,625
2.03.0.00	**Total Other Educational Services to Summary**		$	50,529

IV 2.04.0.00 **Ancillary Services:**

2.04.1.00	**Teacherages and Residences:**			
2.04.1.01	Furniture & Equipment		$	
2.04.1.02	Maintenance & Repair			
2.04.1.03	Other (Specify)			
2.04.1.00	**Total Teacherages**		$	
2.04.2.00	**Cafeteria:**			
2.04.2.01	Salaries	515	$	34,019
2.04.2.02	Cost of Sales			65,359
2.04.2.03	Operating Expenses			
2.04.2.04	Equipment			
2.04.2.00	**Total Cafeteria**		$	99,378
2.04.3.00	**Other Ancillary Services**		$	14,376
2.04.0.00	**Total Ancillary Services to Summary**		$	113,754

V 2.05.0.00 **Plant Operation & Maintenance:**

2.05.1.00	**Caretaking:**			
2.05.1.01	Salaries		$	395,741
2.05.1.02	Canada Pension	520		7,449
2.05.1.03	Unemployment Insurance			13,879
2.05.1.04	Workmen's Compensation			3,619
2.05.1.05	Other Benefits (Specify)			70,326
2.05.1.06	Rental of Caretaking Equipment			
2.05.1.07	Purchase of Caretaking Equipment			3,095
2.05.1.08	Repair of Caretaking Equipment			566
2.05.1.09	Contracted Services			
2.05.1.10	Materials & Supplies	525		14,895
2.05.1.11	Other (Specify)			
2.05.1.00	**Total Caretaking**		$	509,570

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V 2.05.0.00 **Plant Operation & Maintenance:** —Continued

2.05.2.00	**Maintenance & Repair:**			
2.05.2.01	Salaries	530	$	81,979
2.05.2.02	Canada Pension			1,198
2.05.2.03	Unemployment Insurance			2,196
2.05.2.04	Other Benefits (Specify)			4,534
2.05.2.05	Rental of Maintenance Equipment			
2.05.2.06	Purchase of Maintenance Equipment			605
2.05.2.07	Repair of Maintenance Equipment			12
2.05.2.08	Purchase of Maintenance Truck(s)			
2.05.2.09	Vehicle Operation Expense	535		7,926
2.05.2.10	Contracted Services			31,328
2.05.2.11	Material & Supplies			72,175
2.05.2.12	Minor Renovations			
2.05.2.13	Other (Specify)			
2.05.2.00	**Total Maintenance**		$	201,953
2.05.3.00	**Services:**			
2.05.3.01	Fuel		$	88,450
2.05.3.02	Electricity			231,078
2.05.3.03	Water & Sewer	540		13,251
2.05.3.04	Telephones in Schools			23,133
2.05.3.05	Intercom Services			
2.05.3.00	**Total Services**		$	355,912
2.05.4.00	**Other Plant Expenses:**			
2.05.4.01	Taxes		$	5,081
2.05.4.02	Rent of Buildings & Property			41,341
2.05.4.03	Insurance			70,980
2.05.4.04	Appraisal Fees			2,178
2.05.4.05	Other (Specify)	545		
2.05.4.00	**Total Other Plant Expenses**		$	119,580
2.05.0.00	**Total Plant Operation and Maintenance Expenditure to Summary**		$	1,187,015

VI 2.06.0.00 **Debt Charges:**

2.06.1.00	**School Facilities:**			
2.06.1.01	Capital Loans-Principal	610	$	
2.06.1.02	Capital Loans-Interest			
2.06.1.03	Debentures-Principal			232,000
2.06.1.04	Debentures-Interest			338,144
2.06.1.05	Payments to Other Boards-Principal			
2.06.1.06	Payments to Other Boards-Interest			
2.06.1.00	**Total School Facilities Debt**		$	570,144
2.06.2.00	**Other Facilities:**			
2.06.2.01	Capital Loans-Principal		$	
2.06.2.02	Capital Loans-Interest	615		
2.06.2.03	Debentures-Principal			
2.06.2.04	Debentures-Interest			
2.06.2.05	Payments to Other Boards-Principal			
2.06.2.06	Payments to Other Boards-Interest			
2.06.2.00	**Total Other Facilities Debt**		$	

—Continued

VI 2.06.0.00 **Debt Charges:** —Continued

2.06.3.00	**Less Receipts from Other Boards for Debt Charges:**			
2.06.3.01	Receipts-Principal			$
2.06.3.02	Receipts-Interest			
2.06.3.00	**Less Total Receipts**	620		$
2.06.4.00	**Net Long-Term Debt Charges**	625		$ 570,144
2.06.5.00	**Current Interest**			$ 3,880
2.06.0.00	**Total Debt Charges to Summary**			$ 574,024

VII 2.07.0.00 **Contributions to Capital to Summary** $ 56,336

VIII 2.08.0.00 **Provision for Reserves to Summary** $ 59,738

IX 2.09.0.00 **Pupil Transportation:**

2.09.1.00	**Board-Operated Vehicles:**			
2.09.1.01	Drivers' Salaries			$
2.09.1.02	Mechanics' Salaries			
2.09.1.03	Other Salaries			
2.09.1.04	Canada Pension			
2.09.1.05	Unemployment Insurance	630		
2.09.1.06	Other Benefits (Specify)			
2.09.1.07	Driver Related Expense			
2.09.1.08	Vehicle Licencing & Insurance			
2.09.1.09	Gas and Oil			
2.09.1.10	Repairs to Buses			
2.09.1.11	Replacement of Buses (net)			
2.09.1.12	Garage Expense			
2.09.1.13	Vehicle Lease Payments	635		
2.09.1.14	Other (Specify)			
2.09.1.00	**Total Board-Operated Vehicles**			$
2.09.2.00	**Contracted Bus Services**			$ 34,463
2.09.3.00	**Special Education Transportation:**			
2.09.3.01	Board-Operated Vehicles			$
2.09.3.02	Contracted Bus Services			
2.09.3.03	Conveyance Allowance			
2.09.3.04	Boarding Allowance			
2.09.3.05	Other (Specify)	640		
2.09.3.00	**Total Special Education Transportation**			$
2.09.4.00	**Other Transportation:**			
2.09.4.01	Allowance in Lieu of Conveyance			$ 1,102
2.09.4.02	Boarding Allowance			
2.09.4.03	Special Events Transportation			32,991
2.09.4.04	Other (Specify)			
2.09.4.00	**Total Other Transportation**			$ 34,093
2.09.0.00	**Total Pupil Transportation to Summary**	645		$ 68,556

—Cont'd

X	210000	**Payment to Other School Systems:**	
	210100	**Tuition Fees**	$ 129,348
	210200	**Transportation Fees**	$
	210300	**Other Fee Payments**	$
	210000	**Total Fee Payments to Summary**	$ 129,348
	211000	**Special Projects**	
	211100	**Shared Services**	$ 42,446
	211200	**Educational Development Fund**	$ 224,185
	211000	**Total Special Projects to Summary**	$ 266,631

Unmatured Debenture Debt and Capital Loan Charges by Years

School Facilities	19 87	19 88	19 89	19 90	19 91	19 92 to Maturity	Total
Debentures							
Principal	263,000	298,000	340,000	387,000	340,000	546,000	2,174,000
Interest	306,146	269,476	227,585	179,346	123,765	89,456	1,195,77[illegible]
Total	569,146	567,476	567,585	566,346	463,765	635,456	3,369,77[illegible]
Capital Loans							
Principal							
Interest							
Total							
Other Facilities							
Debentures							
Principal							
Interest							
Total							
Capital Loans							
Principal							
Interest							
Total							

Recognized Reserve and Surplus Replenishments

Project							
Bready	12,364	12,364					24,728
Total	12,364	12,364					24,728

Statement of Tax Accounts

Municipality	Mill Rate	Taxable Assessment	Arrears January 1	Penalty	Current Levy	Adjustments	Total	Cash	Discount and Cancellations	Arrears December 31
City of North Battleford	53	52,641,929	24,515		2,790,022	157,945	2,950,212	2,950,212	22,270	
Totals	53	52,641,929	24,515		2,790,022	157,945	2,950,212	2,950,212	22,270	

NORTH BATTLEFORD SCHOOL DIVISION NO. 103

Notes to Financial Statements
December 31, 1986

1. Accounting Policies

(a) Fixed Assets

Fixed assets are recorded at cost and no depreciation is recorded in the accounts. Major capital additions and improvements, with the related furniture and equipment, are generally financed through government grants, long-term bank loans and the issuance of long-term debentures. The debenture interest and principal repayments are recorded as current expenditures when they mature. Subsequent replacements of, or additions to, furniture and equipment are reflected as current expenditures in the year of purchase, and are financed by current operations.

(b) Revenue and Expenditure Recognition

Revenue, including all government grants, is recorded on the accrual basis.

Expenditures are recorded on the accrual basis. Interest on debenture debt is recorded as an expenditure when due.

Saskatchewan
Education

Auditor's Report and Financial Statement

of the North Battleford Roman Catholic Separate School Division No. 16

For the Year Ending December 31, 19 86

P. Baskey
Secretary-Treasurer

Beggs Downie Meena Johnson & Gress
Auditor

Note — Copy to be sent to the Department of Education, Regina

Form U22 -

Beggs Downie Meena Johnson & Gress

CHARTERED ACCOUNTANTS

D C BEGGS, C A
R G DOWNIE, C A
G R MEENA, C A
R W JOHNSON, C A
J W GRESS, C A
K H MacDONNELL, C A

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AUDITORS' REPORT

To the Chairman and Board Members of
North Battleford Roman Catholic Separate School Division No. 16

We have examined the balance sheets of the school division as at December 31, 1986 and the statements of revenue and expenditure, revenue fund surplus, investment in capital assets and source and application of funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the school division as at December 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting practices currently prescribed by the Department of Education applied on a basis consistent with that of the preceding year.

Beggs Downie Meena Johnson & Gress

North Battleford, Saskatchewan,
March 28, 1987.

Chartered Accountants

Capital and Loan Fund Balance Sheet
31st December, 19 86

Assets			Liabilities		
Capital Cash			Capital Indebtedness:		
Capital Bank Balance		989	Debenture Debt Unmatured (Principal only)	$ 3,766,000	
Investments			Capital Loans (Provincial)	$	
McLeod Young Weir Limited		223,164	Capital Loans (Other)	$	
			Notre Dame	$ 49,000	
Land & Buildings at Cost:			St. Mary's	$ 59,250	
Schools	$ 2,005,554			$	
Land	$			$	
Teacherages	$				
Office	$ 140,902		Total Indebtedness		3,874,250
	$				
	$		Capital Accounts Payable	$	
	$		John Paul II	$ 82,180	
Total Buildings	$ 2,146,456		St. Mary's roof	$ 2,000	
Less Depreciation	$ 250,500			$	
Book Value	$ 1,895,956	1,895,956		$	84,180
Equipment at Cost:			Due to Revenue Fund		452,335
Schools	$ 192,093		Temporary Loans John Paul II		275,724
Teacherages	$				
Office	$ 10,079		Other Liabilities (Specify):		
Transportation	$			$	
	$			$	
	$			$	
	$			$	
Total Equipment	$ 202,172			$	
Less Depreciation	$			$	
Book Value	$ 202,172	202,172		$	
Accrued interest receivable		1,150			
Due From Province (Capital Grant)		84,431			
Due from Revenue Fund		68,471	Reserves (Specify):		
Other Capital Assets (Specify):			Equipment	$ 9,158	
Work in Progress	$		Building	$ 144,755	
John Paul II	$		Unallocated	$ 137,162	
Collegiate	$ 7,527,048			$	
St. Mary's roof	$ 152,589			$	291,075
	$	7,679,637	Balance: Investment in Capital Assets		5,178,406
Total		10,155,970	Total		10,155,970

Investment in Capital Assets

Balance from previous year		Balance from previous year	2,114,670
Depreciation on Buildings		Capital assets from revenue	30,000
Equipment		Capital assets from grants	2,647,110
Transportation Equipment		Capital assets from surplus funds	
Transfer to reserve		Debenture principal matured	239,000
- Interest	17,708	Capital loans repaid from revenue	44,250
- Replenish	2,886	Interest	153,970
- Addition	30,000		
Balance: Investment in Capital Assets at end of year	5,178,406		
Total	5,229,000	Total	5,229,000

Capital and Loan Fund
Statement of Source and Application of Funds

I Source of Funds			II Application of Funds		
(a) Unexpended Balance from Previous Years		$ 2,980,999	(a) Over expenditure from previous year		$
(b) Proceeds of Debenture Issue		$	(b) Repayment of Temporary Loans		$ 48,364
(c) Proceeds of Temporary Loans		$ 275,724	(c) Purchase of Sites		$
(d) Provincial Grants:			(d) Buildings and Grounds:		
Buildings	$ 2,647,110		New Buildings:		
Vocational Equipment	$	$ 2,647,110	Schools (specify)		
Federal Grants:			John Paul II	$ 5,928,653	
Buildings	$			$	
Equipment	$	$		$	
Current Fund Revenue Contributed		$ 30,000		$	
(g) Transfer from Reserves		$	Office	$	
(h) Other:			Garage	$	
Sale of Fixed Assets	$		Residences	$	$ 5,928,653
Insurance recoveries	$		*Renovations and Additions*		
Interest on Investments	$ 17,708		Schools (specify)		
Interest on Debentures Sold	$ 136,262		St. Mary's	$ 23,882	
	$			$	
	$			$	
	$	$ 153,970		$	
			Office	$	
(i) Temporary advance from revenue fund John Paul II Collegiate		450,083	Garage	$	
			Residences	$	$ 23,882
			(e) Furniture and Equipment:		
			Instruction (desks, tables, chairs, book-cases, etc.	$ 141,553	
			Equipment:		
			Academic & Science	$ 42,082	
			Technical-Vocational	$ 48,419	
			Audio-Visual	$	
			Physical Education	$ 13,160	
				$	
				$	$ 245,214
			Transportation:		
			Buses	$	
			Garage Equipment	$	
			Office Equipment:	$	
			Equipment for Residences	$	$
			(f) Other Expenditure: Interest on Temporary Capital Loans	$	
			Cost of Issuing & Selling Debentures	$	
				$	
				$	$
			(g) Unexpended Funds* (Specify Project)		
			Reserves	$ 291,075	
			St. Mary's	$ 698	
				$	$ 291,773
Total		6,537,886	Total		6,537,886

* Unexpended Funds represented in the Capital and Loan Fund Balance Sheet by

Cash	$	989
Investments	$	223,164
Accounts Receivable	$	154,052
Accounts Payable		(536,515)
		158,310

Revenue Fund Balance Sheet
Statement of Assets and Liabilities as of December 31, 19 86

Current Assets			Current Liabilities		
Cash on Hand	$ 350		Bank Overdrafts:		
Cash in Bank	$	$ 350	Principal	$ 5,682	
Taxes Receivable from Municipalities		$	Interest	$	$ 5,682
Grants Receivable:			Short Term Loans:		
Provincial	$ 155,321		Principal	$	
Federal	$	$ 155,321	Interest	$	$
Accounts Receivable:			Debentures Due and Unpaid:		
From Other School Boards	$ 11,947		Principal	$	
Others	$ 91,010	$ 102,957	Interest	$ 5,346	$ 5,346
Due from Capital Fund		$ 452,335	Accounts Payable:		
Other Current Assets:			Teachers Salaries	$ 152,608	
Investments	$		Salary Deductions	$	
Prepaid Items	$	$	Due to Other Boards	$	
Deficit		$	Other Accounts Payable	$ 29,772	
				$	$ 182,380
			Due to Capital Fund		$ 68,471
			Provision for Reserves:		
			Uncollectable Taxes	$	
			Operating Surplus	$ 30,000	
			Buses	$	
			Other	$ 41,828	$ 71,828
			Other Current Liabilities		$ 263,320
			Surplus		$ 113,936
Total		$ 710,963	Total		$ 710,963

Revenue Fund Surplus Account

Deficit from previous year		Surplus from previous year	122,088
Adjust prior year receivables	9,471		
Deficit for current year		Surplus for current year	1,319
Surplus as per balance sheet	113,936	Deficit as per balance sheet	
Total	123,407	Total	123,407

Special Levy Trust Balance Sheet
31st December, 19____

Assets			Liabilities		
Cash on hand			Schools:		
Cash in bank			Unexpended balance of special levy		
Taxes receivable					
Total			Total		

Special Levy Trust Surplus Account

Expenditure during year:			Surplus from Previous Year		
Schools –			Revenue during year		
Building	$			$	
Equipment	$			$	
Repair –				$	
Building	$			$	
Equipment	$			$	
Other:				$	
	$			$	
	$			$	
	$			$	
Surplus as per Balance Sheet				$	
			Deficit as per Balance Sheet		
Total			Total		

School District Surplus Funds

Expenditure during year:			Surplus from previous year		
Schools (capital)			Revenue during year		
Buildings			Cash		
Equipment			Securities		
Repairs:			Other		
Buildings					
Equipment					
Old Liabilities					
Other Expenditures:					
Surplus as per Balance Sheet					
Total			Total		

Summary of Revenue and Expenditure — Year 19 86

Revenue

I	1 01 0 00	Tax Revenue	$ 1,402,450
II	1 02 0 00	Department Grants	4,106,515
III	1 03 0 00	Fee Receipts	231,008
IV	1 04 0 00	Other Educational Services	10,075
V	1 05 0 00	Ancillary Services	
VI	1 06 0 00	Other Revenue	28,207
	1 00 0 00	**Total Operating Revenues**	$ 5,778,255
	1 20 1 00	Surplus Taken into Revenue	
	1 20 2 00	Deficit Current Year	
	1 20 3 00	**Total Revenue**	$ 5,778,255

Expenditure

I	2 01 0 00	Administration	$ 173,504
II	2 02 0 00	Instruction	3,704,912
III	2 03 0 00	Other Educational Services	11,188
IV	2 04 0 00	Ancillary Services	
V	2 05 0 00	Plant Operation and Maintenance	556,098
VI	1 06 0 00	Debt Charges	784,186
VII	2 07 0 00	Contribution to Capital	30,000
VIII	2 08 0 00	Provision for Reserves	
IX	2 09 0 00	Pupil Transportation	112,508
X	2 10 0 00	Payments to Other School Systems	102,885
XI	2 11 0 00	Total Special Projects	301,655
	2 00 0 00	**Total Current Expenditure**	$ 5,776,936
	2 20 1 00	Deficit Recovered	
	2 20 2 00	Surplus for Year	1,319
	2 20 3 00	**Total Expenditure**	$ 5,778,255

Details of Revenue

I	1 01 0 00	**Tax Revenue:**		
	1 01 4 00	Total Tax Levy	150	$ 1,334,232
	1 01 5 00	Grants in Lieu of Taxes		
	1 01 5 01	Federal Government		65,652
	1 01 5 02	Provincial Government		
	1 01 5 03	Railways		
	1 01 5 04	Other (Specify)		9,790
	1 01 5 00	**Total Grants in Lieu of Taxes**		$ 75,442
	1 01 6 00	**House Trailer Fees**		$ 3,077
	1 01 7 00	**Additions to Levy:**		
	1 01 7 01	Rural & Urban Penalties		$
	1 01 7 02	Other (Specify)	155	
	1 01 7 00	**Total Additions to Levy**		$
	1 01 8 00	**Deletions from Levy:**		
	1 01 8 01	Discounts & Cancellations		$ 8,605
	1 01 8 02	Other (Specify)		1,696
	1 01 8 00	**Total Deletions from Levy**		$ 10,301
	1 01 0 00	**Total Tax Revenue to Summary**		$ 1,402,450
II	1 02 0 00	**Department of Education Grants:**		
	1 02 1 00	Foundation Grant	210	$ 3,050,746
	1 02 2 00	Other Department Grants:		
	1 02 2 04	Innovative Projects		
	1 02 2 05	Other (Specify)		
	1 02 2 06	Capital Grant Recognized Long-Term Debt	213	755,281
	1 02 2 07	Educational Development Fund		272,616
	1 02 2 08	Shared Services		27,872
	1 02 2 00	**Total Other Department Grants**		$ 1,055,769
	1 02 0 00	**Total Grants to Summary**		$ 4,106,515
III	1 03 0 00	**Fee Receipts:**		
	1 03 1 00	**Other Boards:**		
	1 03 1 01	Tuition Fees	215	$
	1 03 1 02	Transportation Fees		
	1 03 1 03	Other Fees (Specify)		
	1 03 1 00	**Total from Other Boards**		$
	1 03 2 00	**Federal Government:**		
	1 03 2 01	Tuition Fees		$ 217,405
	1 03 2 02	Transportation Fees		
	1 03 2 03	Other Fees (Specify)		
	1 03 2 00	**Total from Federal Government**		$ 217,405

–Continued

III 1.03.0.00 **Fee Receipts:** – Continued

1.03.3.00	**Individuals & Others:**			
1.03.3.01	Tuition Fees	220	$	
1.03.3.02	Transportation Fees			13,603
1.03.3.03	Other (Specify)			
1.03.3.00	**Total Individuals & Others**		$	13,603
1.03.0.00	**Total Fee Receipts to Summary**		$	231,008

IV 1.04.0.00 **Other Educational Services Revenue:**

1.04.1.00	Adult Education Fees		$	
1.04.2.00	Summer School Fees			10,075
1.04.0.00	**Total Other Educational Services Revenue to Summary**	225	$	10,075

V 1.05.0.00 **Ancillary Services Revenue:**

1.05.1.00	Teacherages & Residences		$	
1.05.2.00	Cafeteria			
1.05.3.00	Other Ancillary (Specify)			
1.05.0.00	**Total Ancillary Services Revenue to Summary**		$	

VI 1.06.0.00 **Other Revenue:**

1.06.1.00	Transfers & Refunds Received:			
1.06.1.01	Sales of Materials & Assets		$	
1.06.1.02	Rental of Facilities			4,887
1.06.1.03	Service Fees & Commissions			
1.06.1.04	User Fees	230		
1.06.1.05	Reimbursements			4,449
1.06.1.06	Misc. Revenue			
1.06.1.00	**Total Refunds**		$	9,336
1.06.2.00	**Interest & Dividends**			18,871
1.06.0.00	**Total Other Revenue to Summary**		$	28,207

1	2.01.0.00	**Administration:**			
	2.01.1.00	**Salaries:**			
	2.01.1.01	Administrative	310	$	74,356
	2.01.1.02	Canada Pension			739
	2.01.1.03	Unemployment Insurance			1,514
	2.01.1.04	Other Benefits			4,387
	2.01.1.05	Other (Specify)			
	2.01.1.00	**Total Salaries**		$	80,996
	2.01.2.00	**Materials & Supplies:**			
	2.01.2.01	Postage		$	3,205
	2.01.2.02	Telephone			8,717
	2.01.2.03	Materials & Supplies	315		2,270
	2.01.2.04	Duplicating Services			1,509
	2.01.2.05	Sundry			
	2.01.2.00	**Total Materials & Supplies**		$	15,701
	2.01.3.00	**Other Office Expense:**			
	2.01.3.01	Rent of Facilities		$	
	2.01.3.02	Rent of Office Equipment			255
	2.01.3.03	Purchase of Office Equipment			475
	2.01.3.04	Repair of Office Equipment			442
	2.01.3.05	Advertising	320		4,206
	2.01.3.06	Legal Fees			
	2.01.3.07	Audit Fees			4,500
	2.01.3.08	Utilities			5,692
	2.01.3.09	Subscriptions			523
	2.01.3.10	Administrative Travel			4,974
	2.01.3.11	Caretaking & Janitorial Service			2,379
	2.01.3.12	Administrative Computer Services			7,942
	2.01.3.13	Other (Specify)	325		
	2.01.3.14	Insurance and Bonds			150
	2.01.3.15	Taxes			
	2.01.3.16	Repairs and Maintenance			3,644
	2.01.3.00	**Total Other Office Expense**		$	35,182
	2.01.4.00	**Expense of Board of Education:**			
	2.01.4.01	Subunit Meetings		$	
	2.01.4.02	Board Travel Expense			
	2.01.4.03	Board Member's Indemnity			13,830
	2.01.4.04	Board Member's Supervision	330		
	2.01.4.05	Board Member's Benefits			97
	2.01.4.06	Conventions			7,597
	2.01.4.07	Elections			
	2.01.4.08	Sundry			
	2.01.4.09	Public Relations			11,408
	2.01.4.00	**Total Board Expense**		$	32,932
	2.01.5.00	**Other Administrative Expense:**			
	2.01.5.01	School District Expense		$	
	2.01.5.02	Local Bargaining	335		
	2.01.5.03	Memberships & Dues			8,255
	2.01.5.04	S.S.T.A. Research			438
	2.01.5.00	**Total Other Administrative Expense**		$	8,693
	2.01.0.00	**Total Admin. Expenditure to Summary**		$	173,504

—Continued

II 2.02.0.00 **Instruction:**

2.02.1.00	**Instructional Salaries:**		
2.02.1.01	Teachers	410	$ 2,915,569
2.02.1.02	Supportive Instructional Staff		193,045
2.02.1.03	Substitute Teachers		46,349
2.02.1.04	Canada Pension		34,311
2.02.1.05	Unemployment Insurance		63,403
2.02.1.06	Other (Specify)		1,078
2.02.1.00	**Total Inst. Salaries**		$ 3,253,755
2.02.2.00	**Supportive School Clerical & Aides Salaries:**		
2.02.2.01	Teacher Aides		$ 136,794
2.02.2.02	School Clerical	415	28,637
2.02.2.03	Supervisory Clerical		16,255
2.02.2.04	Technical Assistants		1,200
2.02.2.05	Student Assistants		
2.02.2.06	Canada Pension		2,896
2.02.2.07	Unemployment Insurance		6,525
2.02.2.08	Other (Specify)		9,171
2.02.2.00	**Total Supportive Salaries**		$ 201,478
2.02.3.00	**Instructional Aids:**		
2.02.3.01	Textbooks	420	$ 43,990
2.02.3.02	Resource Centre Materials		26,748
2.02.3.03	Correspondence Courses		
2.02.3.04	Other (Specify)		
2.02.3.00	**Total Instructional Aids**		$ 70,738
2.02.4.00	**Materials & Supplies for Instructional Programs:**		
2.02.4.01	Academic		$ 66,706
2.02.4.02	Technical-Vocational		902
2.02.4.03	School Admin. Materials		4,931
2.02.4.04	Supervisory Materials & Supplies	425	2,257
2.02.4.05	Other (Specify) Duplicating service		2,269
2.02.4.00	**Total Instructional Supplies**		77,065
2.02.5.00	**Other Instruction Expense:**		
2.02.5.01	Professional Development		$ 15,909
2.02.5.02	Teacher Travel		10,620
2.02.5.03	Supervisory Travel		6,921
2.02.5.04	Attendance Counsellors		230
2.02.5.05	Health Officer		
2.02.5.06	Computer Services	430	2,407
2.02.5.07	Other (Specify) Driver education		21,636
2.02.5.00	**Total Other Instruction Expense**		$ 57,723
2.02.6.00	**Student Related Expense:**		
2.02.6.01	Awards to Students		$ 848
2.02.6.02	Special Events		2,004
2.02.6.03	Special Programs		535
2.02.6.04	Band Program		
2.02.6.05	Other (Specify) SRC grants		4,934
2.02.6.00	**Total Student Related Expense**	435	$ 8,321

—Continued

II 2.02.0.00 **Instruction:** – Continued

2.02.7.00	**Instructional Equipment:**			
2.02.7.01	Furniture	440	$	4,817
2.02.7.02	Academic & Science			998
2.02.7.03	Technical-Vocational			194
2.02.7.04	Audio-Visual			8,896
2.02.7.05	Physical Education			590
2.02.7.06	Other Equipment (Specify)			42
2.02.7.07	Rental of Instructional Equipment			10,757
2.02.7.08	Repair of Instruction Equipment			9,538
2.02.7.00	**Total Instructional Equipment**	445	$	35,832
2.02.0.00	**Total Instructional Expenditure to Summary**		$	3,704,912

III 2.03.0.00 **Other Educational Services:**

2.03.1.00	Adult Classes	510	$	
2.03.2.00	Summer School			11,188
2.03.0.00	**Total Other Educational Services to Summary**		$	11,188

IV 2.04.0.00 **Ancillary Services:**

2.04.1.00	**Teacherages and Residences:**			
2.04.1.01	Furniture & Equipment		$	
2.04.1.02	Maintenance & Repair			
2.04.1.03	Other (Specify)			
2.04.1.00	**Total Teacherages**		$	
2.04.2.00	**Cafeteria:**			
2.04.2.01	Salaries	515	$	
2.04.2.02	Cost of Sales			
2.04.2.03	Operating Expenses			
2.04.2.04	Equipment			
2.04.2.00	**Total Cafeteria**		$	
2.04.3.00	**Other Ancillary Services**		$	
2.04.0.00	**Total Ancillary Services to Summary**		$	

V 2.05.0.00 **Plant Operation & Maintenance:**

2.05.1.00	**Caretaking:**			
2.05.1.01	Salaries		$	141,073
2.05.1.02	Canada Pension	520		2,121
2.05.1.03	Unemployment Insurance			4,738
2.05.1.04	Workmen's Compensation			
2.05.1.05	Other Benefits (Specify)			8,189
2.05.1.06	Rental of Caretaking Equipment			67
2.05.1.07	Purchase of Caretaking Equipment			221
2.05.1.08	Repair of Caretaking Equipment			210
2.05.1.09	Contracted Services			588
2.05.1.10	Materials & Supplies	525		20,247
2.05.1.11	Other (Specify)			
2.05.1.00	**Total Caretaking**		$	177,454

–Continued

V 2.05.0.00 **Plant Operation & Maintenance:** –Continued

2.05.2.00	**Maintenance & Repair:**			
2.05.2.01	Salaries	530	$	25,265
2.05.2.02	Canada Pension			361
2.05.2.03	Unemployment Insurance			801
2.05.2.04	Other Benefits (Specify)			1,275
2.05.2.05	Rental of Maintenance Equipment			
2.05.2.06	Purchase of Maintenance Equipment			339
2.05.2.07	Repair of Maintenance Equipment			144
2.05.2.08	Purchase of Maintenance Truck(s)			
2.05.2.09	Vehicle Operation Expense	535		1,980
2.05.2.10	Contracted Services			24,751
2.05.2.11	Material & Supplies			12,980
2.05.2.12	Minor Renovations			11,856
2.05.2.13	Other (Specify)			
2.05.2.00	**Total Maintenance**		$	79,752
2.05.3.00	**Services:**			
2.05.3.01	Fuel		$	27,559
2.05.3.02	Electricity			44,085
2.05.3.03	Water & Sewer	540		3,997
2.05.3.04	Telephones in Schools			9,410
2.05.3.05	Intercom Services			
2.05.3.00	**Total Services**		$	85,051
2.05.4.00	**Other Plant Expenses:**			
2.05.4.01	Taxes		$	155
2.05.4.02	Rent of Buildings & Property			183,434
2.05.4.03	Insurance			30,252
2.05.4.04	Appraisal Fees			
2.05.4.05	Other (Specify)	545		
2.05.4.00	**Total Other Plant Expenses**		$	213,841
2.05.0.00	**Total Plant Operation and Maintenance Expenditure to Summary**		$	556,098

VI 2.06.0.00 **Debt Charges:**

2.06.1.00	**School Facilities:**			
2.06.1.01	Capital Loans-Principal	610	$	44,250
2.06.1.02	Capital Loans-Interest			26,563
2.06.1.03	Debentures-Principal			239,000
2.06.1.04	Debentures-Interest			453,731
2.06.1.05	Payments to Other Boards-Principal			
2.06.1.06	Payments to Other Boards-Interest			
2.06.1.00	**Total School Facilities Debt**		$	763,544
2.06.2.00	**Other Facilities:**			
2.06.2.01	Capital Loans-Principal		$	
2.06.2.02	Capital Loans-Interest	615		
2.06.2.03	Debentures-Principal			
2.06.2.04	Debentures-Interest			
2.06.2.05	Payments to Other Boards-Principal			
2.06.2.06	Payments to Other Boards-Interest			
2.06.2.00	**Total Other Facilities Debt**		$	

–Continued

VI 2.06.0.00 **Debt Charges:** –Continued

2.06.3.00	**Less Receipts from Other Boards for Debt Charges:**			
2.06.3.01	Receipts-Principal			$
2.06.3.02	Receipts-Interest			
2.06.3.00	**Less Total Receipts**		620	$
2.06.4.00	**Net Long-Term Debt Charges**		625	$ 763,544
2.06.5.00	**Current Interest**			$ 20,642
2.06.0.00	**Total Debt Charges to Summary**			$ 784,186

VII 2.07.0.00 **Contributions to Capital to Summary** $ 30,000

VIII 2.08.0.00 **Provision for Reserves to Summary** $

IX 2.09.0.00 **Pupil Transportation:**

2.09.1.00	**Board-Operated Vehicles:**		
2.09.1.01	Drivers' Salaries		$
2.09.1.02	Mechanics' Salaries		
2.09.1.03	Other Salaries		
2.09.1.04	Canada Pension	630	
2.09.1.05	Unemployment Insurance		
2.09.1.06	Other Benefits (Specify)		
2.09.1.07	Driver Related Expense		
2.09.1.08	Vehicle Licencing & Insurance		
2.09.1.09	Gas and Oil		
2.09.1.10	Repairs to Buses		
2.09.1.11	Replacement of Buses (net)		
2.09.1.12	Garage Expense	635	
2.09.1.13	Vehicle Lease Payments		
2.09.1.14	Other (Specify)		
2.09.1.00	**Total Board-Operated Vehicles**		$
2.09.2.00	**Contracted Bus Services**		$ 95,499
2.09.3.00	**Special Education Transportation:**		
2.09.3.01	Board-Operated Vehicles		$
2.09.3.02	Contracted Bus Services		1,212
2.09.3.03	Conveyance Allowance		4,322
2.09.3.04	Boarding Allowance	640	6,500
2.09.3.05	Other (Specify)		
2.09.3.00	**Total Special Education Transportation**		$ 12,034
2.09.4.00	**Other Transportation:**		
2.09.4.01	Allowance in Lieu of Conveyance		$ 1,059
2.09.4.02	Boarding Allowance		
2.09.4.03	Special Events Transportation		3,916
2.09.4.04	Other (Specify)		
2.09.4.00	**Total Other Transportation**		$ 4,975
2.09.0.00	**Total Pupil Transportation to Summary**	645	$ 112,508

–Continued

	Payment to Other School Systems	
	Tuition Fees	$ 102,885
210200	**Transportation Fees**	$
210300	**Other Fee Payments**	$
210000	**Total Fee Payments to Summary**	$ 102,885
211000	**Special Projects**	
211100	**Shared Services**	$ 27,872
211200	**Educational Development Fund**	$ 273,783
211000	**Total Special Projects to Summary**	$ 301,655

Unmatured Debenture Debt and Capital Loan Charges by Years

School Facilities	19 87	19 88	19 89	19 90	19 91	19 92 to Maturity	Total
Debentures							
Principal	268,000	299,000	334,000	373,000	392,000	2,100,000	3,766,000
Interest	426,845	396,698	363,061	325,463	283,465	630,744	2,426,276
Total	694,845	695,698	697,061	698,463	675,465	2,730,744	6,192,276
Capital Loans							
Principal	209,254	209,254	184,754	165,004			768,266
Interest	76,750	55,901	34,976	16,500			184,127
Total	286,004	265,155	219,730	181,504			952,393
Other Facilities							
Debentures							
Principal							
Interest							
Total							
Capital Loans							
Principal							
Interest							
Total							
Recognized Reserve and Surplus Replenishments							
Project							
Notre Dame	3,352						3,352
Total	3,352						3,352

Municipality	Mill Rate	Taxable Assessment	Arrears January 1	Penalty	Current Levy	Adjustments	Total	Cash	Discount and Cancellations	Arrears December 31
City of North Battleford	57	23,407,571	(2,560)		1,334,232	78,519	1,410,191	1,399,890	10,301	NIL
Totals										

NORTH BATTLEFORD ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 16

Notes to Financial Statements
December 31, 1986

1. Accounting Policies

(a) Fixed Assets

Fixed assets are recorded at cost and no depreciation is recorded in the accounts. Major capital additions and improvements, with the related furniture and equipment, are generally financed through government grants, long-term bank loans and the issuance of long-term debentures. The debenture interest and principal repayments are recorded as current expenditures when they mature. Subsequent replacements of, or additions to, furniture and equipment are reflected as current expenditures in the year purchase.

(b) Revenue and Expenditure Recognition

Revenue, including all government grants, is recorded on the accrual basis.

Expenditures are recorded on the accrual basis. Interest on debenture debt is recorded as an expenditure when due.

2. Commitments for Capital Construction

At December 31, 1986 the commitment for the uncompleted portion of the school construction program amounted to $73,358. Funds required to complete the program are to be obtained primarily through government grants and long-term bank financing.

3. Long-Term Loans

A long-term bank loan for the completion of John-Paul II Collegiate has not yet been finalized. This loan for $660,016 is included in the schedule of capital loan repayments but is not included in capital loans as shown in the capital fund balance sheet.

THE BATTLEFORDS TRANSIT SYSTEM

AUDITORS' REPORT AND FINANCIAL STATEMENTS

December 31, 1986

Beggs Downie Meena Johnson & Gress

CHARTERED ACCOUNTANTS

D C BEGGS, C A
R G DOWNIE, C A
G R MEENA, C A
R W JOHNSON, C A
J W GRESS, C A
K H MacDONNELL, C A

POST OFFICE BOX 1480
1321 - 101st Street
NORTH BATTLEFORD
Saskatchewan, Canada
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AUDITORS' REPORT

The Chairman and Board Members
The Battlefords Transit System

We have examined the balance sheet of The Battlefords Transit System as at December 31, 1986 and the statements of revenue and expenditure, revenue fund surplus and equity in capital fund assets for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of The Battlefords Transit System as at December 31, 1986 and the results of its operations for the year then ended in accordance with generally accepted municipal accounting principles applied on a basis consistent with that of the preceding year.

Beggs Downie Meena Johnson & Gress

North Battleford, Saskatchewan,
June 3, 1987.

Chartered Accountants.

THE BATTLEFORDS TRANSIT SYSTEM

Combined Balance Sheet
December 31, 1986

ASSETS

	Operating Fund	Capital Fund	1986 Total	1985 Total
CASH	$ 14,609		$ 14,609	$ 19,201
RECEIVABLES				
Due from Provincial Government	6,871		6,871	5,668
Other	1,068		1,068	
Due from operating fund		$ 9,500	9,500	
TANGIBLE ASSETS				
Capital assets		158,178	158,178	239,982
	$ 22,548	$ 167,678	$ 190,226	$ 264,851

LIABILITIES AND EQUITY

ACCOUNTS PAYABLE	$ 1,100		$ 1,100	$ 1,100
DUE TO CAPITAL FUND	9,500		9,500	
DUE TO CITY OF NORTH BATTLEFORD				1,526
EQUITY	11,948	$ 167,678	179,626	262,225
	$ 22,548	$ 167,678	$ 190,226	$ 264,851

THE BATTLEFORDS TRANSIT SYSTEM

Statement of Revenue Fund Surplus
for the year ended December 31, 1986

	1986	1985
DEFICIT - BEGINNING OF YEAR	$ 22,243	$ 24,591
SURPLUS FOR THE CURRENT YEAR - Regular System	9,868	22,597
SURPLUS (DEFICIT) FOR THE CURRENT YEAR - Handicapped System	2,080	(354)
WITHDRAWAL BY PARTNERS	(22,243)	(24,591)
SURPLUS - END OF YEAR (Note 3)	$ 11,948	$ 22,243

Statement of Equity in Capital Fund Assets
for the year ended December 31, 1986

BALANCE - BEGINNING OF YEAR	$ 239,982	$ 204,766
GRANTS FROM GOVERNMENTS		34,556
TRANSFER FROM REVENUE FUND		660
LOSS ON DISPOSAL OF ASSET	(72,304)	
BALANCE - END OF YEAR	$ 167,678	$ 239,982

THE BATTLEFORDS TRANSIT SYSTEM

Statement of Revenue and Expenditure
for the year ended December 31, 1986

	Regular System	Handicapped System	1986 Total	1985 Total
REVENUES				
Sale of services				
- Fares	$ 19,007	$ 4,794	$ 23,801	$ 23,237
- Contracts	10,404	2,800	13,204	13,062
- Specials		8,619	8,619	9,681
	29,411	16,213	45,624	45,980
Grants From Governments				
- Province	52,785	25,357	78,142	72,190
- City of North Battleford	24,060	17,340	41,400	36,704
- Town of Battleford	10,295	7,431	17,726	20,069
	87,140	50,128	137,268	128,963
Other Grants				
- IOOF				595
TOTAL REVENUES	$ 116,551	$ 66,341	$ 182,892	$ 175,538

THE BATTLEFORDS TRANSIT SYSTEM

Statement of Revenue and Expenditure
for the year ended December 31, 1986

	Regular System	Handicapped System	1986 Total	1985 Total
EXPENDITURES				
Administration - Salaries	$ 18,532	$ 18,532	$ 37,064	$ 36,992
- Office	2,465	2,526	4,991	5,028
- Telephone	456	263	719	666
- Travel	418	189	607	444
	21,871	21,510	43,381	43,130
Operations - Advertising	128	66	194	583
- Audit	488	487	975	1,176
- Bus drivers	38,622	30,322	68,944	58,915
- Bus storage	2,091	2,300	4,391	3,919
- Fuel	7,189	5,079	12,268	9,752
- Interest	502	172	674	44
- Licenses and insurance	1,151	353	1,504	1,263
- Sundry	253	108	361	541
- Supplies	345		345	101
- Taxi contracts	13,551		13,551	16,345
	64,320	38,887	103,207	92,639
Maintenance - Vehicles	19,722	3,864	23,586	16,196
- Facilities	770		770	670
	20,492	3,864	24,356	16,866
Transfers to capital fund - Capital expenditures				660
TOTAL EXPENDITURES	106,683	64,261	170,944	153,295
SURPLUS FOR THE YEAR	$ 9,868	$ 2,080	$ 11,948	$ 22,243

THE BATTLEFORDS TRANSIT SYSTEM

Notes to Financial Statements
December 31, 1986

1. The Battlefords Transit System is a taxi-bus service operated by the City of North Battleford and the Town of Battleford. It is administered through an independent committee of representatives from the participating bodies, who provide funding along with the Provincial Government.

2. Statement of Accounting Policies

   Significant aspects of these accounting principles are:

   a) Fixed assets are recorded at cost. Depreciation of fixed assets is not recorded in the accounts. Major additions to fixed assets are generally financed through Government Grants.

3. The surplus is to be divided between the contributing municipalities as follows:

	Regular System	Handicapped System	Total
City of North Battleford	$ 6,919	$ 1,456	$ 8,375
Town of Battleford	2,949	624	3,573
	$ 9,868	$ 2,080	$ 11,948

NORTH BATTLEFORD PUBLIC LIBRARY

FINANCIAL STATEMENTS AND AUDITORS' REPORT

December 31, 1986

Beggs Downie Meena Johnson & Gress

CHARTERED ACCOUNTANTS

D C BEGGS C A
R G DOWNIE C A
G R MEENA C A
R W JOHNSON C A
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POST OFFICE BOX 1480
1321 - 101st Street
NORTH BATTLEFORD
Saskatchewan Canada
S9A 3W1
TELEPHONE (306) 445-6291

AUDITORS' REPORT

To the Board of
The North Battleford Public Library:

We have examined the balance sheet of the North Battleford Public Library as at December 31, 1986 and the statement of revenue and expenditure and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the North Battleford Public Library as at December 31, 1986 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Beggs Downie Meena Johnson & Gress

North Battleford, Saskatchewan,
June 11, 1987.

Chartered Accountants.

NORTH BATTLEFORD PUBLIC LIBRARY

Balance Sheet
December 31, 1986

ASSETS

	1986	1985
CURRENT		
Cash	$ 48,586	$ 50,232
Accounts receivable	5,862	4,675
	$ 54,448	$ 54,907

LIABILITIES

CURRENT		
Accounts payable	$ 22,036	$ 1,745

EQUITY

SURPLUS	32,412	53,162
	$ 54,448	$ 54,907

Approved on behalf of the Board:

_____Director

_____Director

NORTH BATTLEFORD PUBLIC LIBRARY

Statement of Revenue and Expenditure and Surplus
for the year ended December 31, 1986

	1986	1985
REVENUE (Schedule 1)		
Grants	$ 65,700	$ 31,000
From own sources	13,325	10,314
	79,025	41,314
EXPENDITURES		
Salaries and staff benefits (Schedule 2)	4,938	5,448
Maintenance (Schedule 3)	16,268	10,456
Administration (Schedule 4)	11,963	9,416
Furniture and equipment (Schedule 5)	28,244	1,960
Programs and publicity (Schedule 6)	1,762	788
	63,175	28,068
SURPLUS FOR THE YEAR	15,850	13,246
SURPLUS AT BEGINNING OF YEAR	53,162	39,916
Less: Grant City of North Battleford - Building	(36,600)	
SURPLUS AT END OF YEAR	$ 32,412	$ 53,162

NORTH BATTLEFORD PUBLIC LIBRARY

Schedules of Revenue and Expenditure for the year ended December 31, 1986

Schedule 1
Revenue

	1986	1985
GRANTS		
City of North Battleford - operating	$ 36,290	$ 27,506
City of North Battleford - maintenance	4,410	3,494
Lakeland Regional Library - capital	25,000	
	$ 65,700	$ 31,000
REVENUE FROM OWN SOURCES		
Book fines	$ 2,735	$ 2,893
Photocopying	3,465	2,808
Postage - film	(42)	18
Book bags		(14)
Interest	6,887	4,034
Sundry	280	575
	$ 13,325	$ 10,314

Schedule 2
Salaries and Maintenance

Caretaker's salary	$ 4,800	$ 5,274
Canada Pension Plan	39	52
Unemployment Insurance	47	71
Workers' Compensation	52	51
	$ 4,938	$ 5,448

Schedule 3
Maintenance

Caretaking supplies	$ 289	$ 357
Electricity and gas	10,643	6,001
Repairs and maintenance - city	4,409	3,494
Repairs and maintenance - other	810	455
Water	117	149
	$ 16,268	$ 10,456

NORTH BATTLEFORD PUBLIC LIBRARY

Schedules of Revenue and Expenditure for the year ended December 31, 1986

Schedule 4
Administration

	1986	1985
Bank charges and sundry	$ 48	$ 24
Board indemnity	2,530	2,333
Book bags	779	
Conferences		174
Education - staff	56	125
Expansion research	1,163	324
Office supplies	790	304
Photocopying	3,338	3,096
Professional fees		1,775
Telephone	3,259	1,261
	$ 11,963	$ 9,416

Schedule 5
Furniture and Equipment

City of North Battleford	$ 25,000	
Furniture and equipment	3,244	$ 1,960
	$ 28,244	$ 1,960

Schedule 6
Programs and Publicity

Advertising	$ 415	$ 30
Honoraria	537	313
Program expenses	810	445
	$ 1,762	$ 788

NORTH BATTLEFORD PUBLIC LIBRARY

Notes to Financial Statements
December 31, 1986

1. Summary of Significant Accounting Policies

a) Fixed Assets

Fixed assets are recorded as capital expenditures which are expensed in the year of purchase.

b) Revenue and Expenditure Recognition

Revenue and expenditures are recorded on the accrual basis whereby revenue is recorded when earned and expenditures recorded when incurred.